

EXHIBIT A

Non-US Tax Time Detail

Name	Rank	Date of Service	Project Category	Hours Charged	Description	Hourly Rate	Fee
Staromiejska,Kinga	Manager	11/28/2022	Non-US Tax	0.3	Preparation for a meeting regarding: Global Compliance & Reporting, Payroll, and priority workstream kick-off call. Attendees: T. Shea, T. Knoeller, K. Lowery, K. Staromiejska	\$525.00	\$157.50
Staromiejska,Kinga	Manager	11/28/2022	Non-US Tax	0.7	Global Compliance and Reporting, Payroll, and Project Management Office kick-off call with K. Staromiejska, K. Lowery, T. Knoeller, A Farrar, T. Shea	\$525.00	\$367.50
Staromiejska,Kinga	Manager	11/28/2022	Non-US Tax	0.3	Preparation for meeting with Alvarez and Marsal to discuss current state of non-US entities, review of documentation received to date from FTX, identification of FTX contacts and legacy providers, and discussion of next steps. Attendees: C. Howe (Alvarez & Marsal), E. Mosley (Alvarez & Marsal), T. Shea, R. Gordon (Alvarez & Marsal), A. Falaniko (Alvarez & Marsal), D. Bailey, K. Lowery, L. Lovelace, K. Staromiejska	\$525.00	\$157.50
Staromiejska,Kinga	Manager	11/28/2022	Non-US Tax	1.0	Call with Alvarez & Marsal to discuss data warehouse, what information is housed in the warehouse currently and what additional information would be needed. Chris Howe (Alvarez & Marsal), Ed Mosley (Alvarez & Marsal), Tom Shea, Doug Bailey, Kinga Staromiejska, Lauren Lovelace	\$525.00	\$525.00
Staromiejska,Kinga	Manager	11/30/2022	Non-US Tax	1.0	[11.30.22] Meeting regarding project management kick-off calls including discussion of priority workstreams with primary team leads, and Project Management Office updates to be reported to FTX executives. Attendees: A. Farrar, J. Scott, T. Shea, P. Ash, T. Knoeller, K. Lowery, K. Staromiejska	\$525.00	\$525.00
Staromiejska,Kinga	Manager	11/30/2022	Non-US Tax	0.8	Preparation and review of FTX status update deck including - update, review current status of workstreams in scope of initial Statement of Work for reporting to FTX executive leads, including non-US tax compliance, federal and international tax issues.	\$525.00	\$420.00

Non-US Tax Time Detail

Name	Rank	Date of Service	Project Category	Hours Charged	Description	Hourly Rate	Fee
Staromiejska,Kinga	Manager	12/1/2022	Non-US Tax	1.1	Follow-up meeting with Alvarez and Marsal to discuss current state of non-US entitles, review of documentation received to date from FTX, identification of FTX contacts and legacy providers, and discussion of next steps. Attendees: C. Howe (Alvarez & Marsal), C. Kotarba (Alvarez & Marsal), A. Ulyanenko (Alvarez & Marsal), T. Knoeller, T. Shea, J. Scott, K. Staromiejska	\$525.00	\$577.50
Staromiejska,Kinga	Manager	12/1/2022	Non-US Tax	0.6	[12.01.22] Meeting regarding updates on workstreams in scope, available information, information obtained from Alvarez & Marsal. Attendees: P. Ash, T. Shea, M. Lam, J. Scott, A. Farrar, K. Staromiejska, L. Jayanth	\$525.00	\$315.00
Staromiejska,Kinga	Manager	12/1/2022	Non-US Tax	0.7	Hong Kong kick-off call with T. Shea, P. Ho, M. Lam, P. Ash, A. Farrar, K. Staromiejska, L. Jayanthi, T. Knoeller, L. Lovelace	\$525.00	\$367.50
Rodriguez,Lenny	Senior	12/2/2022	Non-US Tax	0.3	call with D. Katsnelson; S. Canale; O. Hall; A. Bost; D. Yanavitski to highlight priorities and develop process to review materials pertinent to transfer pricing.	\$395.00	\$118.50
Staromiejska,Kinga	Manager	12/2/2022	Non-US Tax	0.6	[12.02.22] Preparation and review of FTX status update deck including - update, review current status of workstreams in scope of initial Statement of Work for reporting to FTX executive leads, including non-US tax compliance, federal and international tax issues. Attendees: D. Hammon, K. Staromiejska	\$525.00	\$315.00
Staromiejska,Kinga	Manager	12/2/2022	Non-US Tax	1.6	Continuation of review of FTX status update deck including - update, review current status of workstreams in scope of initial Statement of Work for reporting to FTX executive leads, including non-US tax compliance, federal and international tax issues.	\$525.00	\$840.00
Staromiejska,Kinga	Manager	12/2/2022	Non-US Tax	0.7	Valued Added Tax kick-off call with A. Cotopoulos, K. Staromiejska, K. Madhok, T. Knoeller, and T. Shea	\$525.00	\$367.50

Non-US Tax Time Detail

Name	Rank	Date of Service	Project Category	Hours Charged	Description	Hourly Rate	Fee
Staromiejska,Kinga	Manager	12/2/2022	Non-US Tax	1.1	Bi-weekly meeting - 12.2 meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulis L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$577.50
Staromiejska,Kinga	Manager	12/2/2022	Non-US Tax	1.7	Review of historical documentation and discussion concerning next steps for the transition workstream. Attendees: D. Hammon, K. Staromiejska	\$525.00	\$892.50
Staromiejska,Kinga	Manager	12/4/2022	Non-US Tax	2.3	Continued review of FTX status update deck including - update, review current status of workstreams in scope of initial Statement of Work for reporting to FTX executive leads, including non-US tax compliance, federal and international tax issues. Attendees: D. Hammon, K. Staromiejska	\$525.00	\$1,207.50
Rodriguez,Lenny	Senior	12/5/2022	Non-US Tax	3.0	Review all provided documents and determine what information is required to build out transfer pricing policy. Reverse engineer Transfer Pricing policy.	\$395.00	\$1,185.00
Rodriguez,Lenny	Senior	12/5/2022	Non-US Tax	4.0	Use all service agreements and identify missing documents necessary to secure 1st tier revision of current transfer pricing policy.	\$395.00	\$1,580.00
Rodriguez,Lenny	Senior	12/5/2022	Non-US Tax	0.2	Internal call regarding status update for transfer pricing workstream. Call participants S. Canale, A. Bost, D. Yanavitski, D. Katsnelson, O. Hall and L. Rodriguez	\$395.00	\$79.00
Rodriguez,Lenny	Senior	12/5/2022	Non-US Tax	0.7	Internal call with O. Hall and L. Rodriguez and S. Canale to discuss strategy regarding information request.	\$395.00	\$276.50

Non-US Tax Time Detail

Name	Rank	Date of Service	Project Category	Hours Charged	Description	Hourly Rate	Fee
Staromiejska,Kinga	Manager	12/5/2022	Non-US Tax	0.6	Bi-weekly meeting - [12/5/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$315.00
Staromiejska,Kinga	Manager	12/5/2022	Non-US Tax	1.0	Continued review of FTX status update deck including - update, review current status of workstreams in scope of initial Statement of Work for reporting to FTX executive leads, including non-US tax compliance, federal and international tax issues. Attendees: D. Hammon, K. Staromiejska	\$525.00	\$525.00
Rodriguez,Lenny	Senior	12/6/2022	Non-US Tax	0.5	Internal conference call between Transfer Pricing team and Value-Added Tax team to discuss transfer pricing intercompany arrangement analysis findings, value-added tax implications and future strategy. Call participants include L. Rodriguez, K. Madhok, M. Gil Diez de Leon, M. Guinet, D. Katsnelson, S. Canale, O. Hall, A. Bost, J. Flannery	\$395.00	\$197.50
Rodriguez,Lenny	Senior	12/6/2022	Non-US Tax	3.0	Day1: Build out Information data request based on service provider, service recipient, direction of transaction, summarize the arrangement, identify specific information needed to continue drawing line of testing reasonability between current process and proposed policy.	\$395.00	\$1,185.00
Staromiejska,Kinga	Manager	12/6/2022	Non-US Tax	5.4	Review of debtor entities and services in Statement of Work in connection with submission to bankruptcy court in order to identify and evaluate client acceptance and service offering approval by the Global Client Serving Partner.	\$525.00	\$2,835.00

Non-US Tax Time Detail

Name	Rank	Date of Service	Project Category	Hours Charged	Description	Hourly Rate	Fee
Rodriguez,Lenny	Senior	12/7/2022	Non-US Tax	4.0	Day 2: Build out Information data request based on service provider, service recipient, direction of transaction, summarize the arrangement, identify specific information needed to continue drawing line of testing reasonability between current process and proposed policy.	\$395.00	\$1,580.00
Rodriguez,Lenny	Senior	12/7/2022	Non-US Tax	0.5	Internal conference call between Transfer Pricing team and Value-Added Tax team to discuss transfer pricing intercompany arrangement analysis findings, value-added tax implications and future strategy. Call participants were S. Canale, K. Madhok, M. Gil Diez de Leon, M. Guinet, D. Katsnelson, J. Flannery, L. Rodriguez, A. Bost and O. Hall.	\$395.00	\$197.50
Staromiejska,Kinga	Manager	12/7/2022	Non-US Tax	0.3	Review of debtor entities and services in Statement of Work in connection with submission to bankruptcy court in order to identify and evaluate client acceptance and service offering approval by the Global Client Serving Partner.	\$525.00	\$157.50
Staromiejska,Kinga	Manager	12/7/2022	Non-US Tax	0.5	Bi-weekly meeting - [12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$262.50
Staromiejska,Kinga	Manager	12/7/2022	Non-US Tax	0.8	Review of debtor entities and services in Statement of Work in connection with submission to bankruptcy court in order to identify and evaluate client acceptance and service offering approval by the Global Client Serving Partner.	\$525.00	\$420.00
Staromiejska,Kinga	Manager	12/7/2022	Non-US Tax	0.4	Analysis of estimated budgets for non-US global compliance workstream including review of bankruptcy filings of debtor entities.	\$525.00	\$210.00

Non-US Tax Time Detail

Name	Rank	Date of Service	Project Category	Hours Charged	Description	Hourly Rate	Fee
Staromiejska,Kinga	Manager	12/7/2022	Non-US Tax	1.1	Review of debtor entities and services in Statement of Work in connection with submission to bankruptcy court in order to identify and evaluate client acceptance and service offering approval by the Global Client Serving Partner.	\$525.00	\$577.50
Staromiejska,Kinga	Manager	12/7/2022	Non-US Tax	1.1	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$577.50
Rodriguez,Lenny	Senior	12/8/2022	Non-US Tax	0.5	Internal conference call between Transfer Pricing team and Value-Added Tax team to discuss transfer pricing intercompany arrangement analysis findings, value-added tax implications and future strategy. Call participants were K. Madhok, M. Leon, M. Guinet, D. Katsnelson, J. Flannery, L. Rodriguez, S. Canale and O. Hall, A. Bost	\$395.00	\$197.50
Staromiejska,Kinga	Manager	12/8/2022	Non-US Tax	0.6	Review and reconciliation of debtor entities including bankruptcy filings, Day One Organizational Chart as filed with the bankruptcy court, and organizational charts provided by FTX contacts.	\$525.00	\$315.00
Staromiejska,Kinga	Manager	12/8/2022	Non-US Tax	0.5	Bi-weekly meeting - Meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash, C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Jimenez, J. Scott, M. Johnson, A. Farrar, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, A. Cotopoulos, C. Gengler, M. Palumbo, P. Stratton, L. Jayanthi, T. Ferris, K. Madhok, K. Wrenn, J. Berman, T. Nichol, D. Katsnelson	\$525.00	\$262.50

Non-US Tax Time Detail

Name	Rank	Date of Service	Project Category	Hours Charged	Description	Hourly Rate	Fee
Staromiejska,Kinga	Manager	12/8/2022	Non-US Tax	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$525.00
Staromiejska,Kinga	Manager	12/9/2022	Non-US Tax	1.1	Follow-up meeting with Alvarez and Marsal to discuss current state of non-US entities, review of documentation received to date from FTX, identification of FTX contacts and legacy providers, and discussion of next steps. Attendees: A. Ulyanenko (Alvarez & Marsal), B. Parker (Alvarez & Marsal), D. Hammon, T. Knoeller, T. Shea, C. Kotarba (Alvarez & Marsal)	\$525.00	\$577.50
Staromiejska,Kinga	Manager	12/9/2022	Non-US Tax	0.9	Bi-weekly meeting - [12/9/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$472.50
Staromiejska,Kinga	Manager	12/9/2022	Non-US Tax	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$525.00
Staromiejska,Kinga	Manager	12/12/2022	Non-US Tax	2.1	Continued and review of FTX status update deck including - update, review current status of workstreams in scope of initial Statement of Work for reporting to FTX executive leads, including non-US tax compliance, federal and international tax issues.	\$525.00	\$1,102.50

Non-US Tax Time Detail

Name	Rank	Date of Service	Project Category	Hours Charged	Description	Hourly Rate	Fee
Staromiejska,Kinga	Manager	12/12/2022	Non-US Tax	0.5	FTX Service Tower leaders call to discuss first draft of deliverable due 16 December. Attended by A. Bost, P Ash; T Shea; K Staromiejska; L Lovelace; D Bailey; M Musano; A Cotopoulos; L Jayanthi; K Madhok; J Berman; j Scott;	\$525.00	\$262.50
Staromiejska,Kinga	Manager	12/12/2022	Non-US Tax	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$525.00
Rodriguez,Lenny	Senior	12/13/2022	Non-US Tax	0.5	Internal conference call to discuss improvements on the transfer pricing functional profile workstream and draft/discuss presentation of risk considerations from transfer pricing perspective. Call participants S. Canale, J. Flannery, O. Hall, D. McComber, G. Di Stefano and D. Katsnelson.	\$395.00	\$197.50
Rodriguez,Lenny	Senior	12/13/2022	Non-US Tax	3.0	Researching entities with missing agreements to determine characterization for functional profile.	\$395.00	\$1,185.00
Staromiejska,Kinga	Manager	12/13/2022	Non-US Tax	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$525.00
Staromiejska,Kinga	Manager	12/13/2022	Non-US Tax	1.0	Discussion regarding the status of the various foreign workstreams. Attendees: D. Hammon, K. Staromiejska	\$525.00	\$525.00

Non-US Tax Time Detail

Name	Rank	Date of Service	Project Category	Hours Charged	Description	Hourly Rate	Fee
Staromiejska,Kinga	Manager	12/13/2022	Non-US Tax	1.0	Bi-weekly meeting - Meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash, C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Jimenez, J. Scott, M. Johnson, A. Farrar, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, A. Cotopoulos, C. Gengler, M. Palumbo, P. Stratton, L. Jayanthi, T. Ferris, K. Madhok, K. Wrenn, J. Berman, T. Nichol, D. Katsnelson	\$525.00	\$525.00
Rodriguez,Lenny	Senior	12/14/2022	Non-US Tax	0.4	Internal conference call to present/discuss transfer pricing documentation requires, penalties, and other information. Also discussed improvements/status on the transfer pricing functional profile workstream. Call participants S. Canale, J. Flannery, O. Hall, D. McComber, G. Di Stefano and L. Rodriguez.	\$395.00	\$158.00
Rodriguez,Lenny	Senior	12/14/2022	Non-US Tax	0.4	Internal conference call to present/discuss transfer pricing documentation requires, penalties, and other information. Also discussed improvements/status on the transfer pricing functional profile workstream. Call participants J. Flannery, O. Hall, D. McComber, G. Di Stefano and L. Rodriguez.	\$395.00	\$158.00
Rodriguez,Lenny	Senior	12/14/2022	Non-US Tax	8.0	Day 1: Building out entire intercompany functional matrix for all companies with service agreements and all entities on the master entity list.	\$395.00	\$3,160.00
Staromiejska,Kinga	Manager	12/14/2022	Non-US Tax	0.5	12/14/22: Meeting with the local FTX Turkey team, Alvarez & Marsal and EY to discuss the current/historical compliance status of the Turkish entities. Attendees: D. Hammon, K. Staromiejska, T. Shea, T. Knoeller, S. Aydin (FTX), S. Bayirli (FTX), Y. Kaboglu (FTX), C. Kotarba (Alvarez & Marsal), A. Ulyanenko (Alvarez & Marsal)	\$525.00	\$262.50

Non-US Tax Time Detail

Name	Rank	Date of Service	Project Category	Hours Charged	Description	Hourly Rate	Fee
Staromiejska,Kinga	Manager	12/14/2022	Non-US Tax	0.5	Call with Alvarez & Marsal and FTX on status of non-US FTX entity compliance for APAC, available documentation, status of filings, and legacy providers. Attendees: C. Kotarba (Alvarez & Marsal), K. Staromiejska	\$525.00	\$262.50
Staromiejska,Kinga	Manager	12/14/2022	Non-US Tax	1.0	Call with Alvarez & Marsal and FTX on status of non-US FTX entity compliance for Europe, available documentation, status of filings, legacy providers. Attendees: C. Kotarba (Alvarez & Marsal), J. Bavaud (FTX), M. Rhotert (FTX), A. Ulyanenko (Alvarez & Marsal), K. Staromiejska, D. Hammon, T. Shea, T. Knoeller, M. Liebi (FTX)	\$525.00	\$525.00
Staromiejska,Kinga	Manager	12/14/2022	Non-US Tax	1.4	Bi-weekly meeting - [12/14/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$735.00
Staromiejska,Kinga	Manager	12/14/2022	Non-US Tax	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$525.00
Rodriguez,Lenny	Senior	12/15/2022	Non-US Tax	1.1	Internal conference call to prepare the transfer pricing functional overview based on intercompany analysis, research, and developmental findings. Participants include D. Katsnelson, S. Canale, O. Hall, D. McComber, G. Di Stefano	\$395.00	\$434.50
Rodriguez,Lenny	Senior	12/15/2022	Non-US Tax	3.8	Day 2: Building out entire intercompany functional matrix for all companies with service agreements and all entities on the master entity list.	\$395.00	\$1,501.00

Non-US Tax Time Detail

Name	Rank	Date of Service	Project Category	Hours Charged	Description	Hourly Rate	Fee
Staromicjska,Kinga	Manager	12/15/2022	Non-US Tax	0.5	Call with A&M and FTX on status of non-US FTX entity compliance for Gibraltar, available documentation, status of filings, legacy providers. Attendees: C. Kotarba (Alvarez & Marsal), O. Ravnushkin (FTX), O. Okuneva (FTX), A. Payas (FTX), K. Staromicjska, D. Hammon, T. Shea, T. Knoeller	\$525.00	\$262.50
Staromicjska,Kinga	Manager	12/15/2022	Non-US Tax	0.5	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromicjska, C. MacLean	\$525.00	\$262.50
Rodriguez,Lenny	Senior	12/16/2022	Non-US Tax	0.5	Internal conference call with to review and finalize the transfer pricing functional overview. Call participants S. Canale J. Flannery, G. Di Stefano, D. Katsnelson, D. McComber, O. Hall, L. Rodriguez.	\$395.00	\$197.50
Rodriguez,Lenny	Senior	12/16/2022	Non-US Tax	3.5	Reviewing agreements, a-e and S37 to identify the service recipients, agreement details, agreement description, services performed, benchmarking function, and derive questions from gaps in information. Provide feedback and establish a determination in diligence determination.	\$395.00	\$1,382.50
Staromicjska,Kinga	Manager	12/16/2022	Non-US Tax	0.6	Follow up call on status of non-US FTX entity compliance in Cyprus, available documentation, status of filings, legacy providers Attendees: D. Hammon, P. Liassides, A. Tsikkouris, T. Knoeller	\$525.00	\$315.00

Non-US Tax Time Detail

Name	Rank	Date of Service	Project Category	Hours Charged	Description	Hourly Rate	Fee
Staromiejska,Kinga	Manager	12/16/2022	Non-US Tax	0.6	Bi-weekly meeting - Meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash, C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Jimenez, J. Scott, M. Johnson, A. Farrar, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, A. Cotopoulis, C. Gengler, M. Palumbo, P. Stratton, L. Jayanthi, T. Ferris, K. Madhok, K. Wrenn, J. Berman, T. Nichol, D. Katsnelson	\$525.00	\$315.00
Staromiejska,Kinga	Manager	12/16/2022	Non-US Tax	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$525.00
Staromiejska,Kinga	Manager	12/19/2022	Non-US Tax	0.5	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$262.50

Non-US Tax Time Detail

Name	Rank	Date of Service	Project Category	Hours Charged	Description	Hourly Rate	Fee
Staromiejska,Kinga	Manager	12/19/2022	Non-US Tax	0.4	Bi-weekly meeting - Meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash, C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Jimenez, J. Scott, M. Johnson, A. Farrar, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, A. Cotopoulis, C. Gengler, M. Palumbo, P. Stratton, L. Jayanthi, T. Ferris, K. Madhok, K. Wrenn, J. Berman, T. Nichol, D. Katsnelson	\$525.00	\$210.00
Staromiejska,Kinga	Manager	12/19/2022	Non-US Tax	0.6	Continued review of FTX status update deck including - update, review current status of workstreams in scope of initial Statement of Work for reporting to FTX executive leads, including non-US tax compliance, federal and international tax issues.	\$525.00	\$315.00
Staromiejska,Kinga	Manager	12/19/2022	Non-US Tax	0.9	Continued review of FTX status update deck including - update, review current status of workstreams in scope of initial Statement of Work for reporting to FTX executive leads, including non-US tax compliance, federal and international tax issues. Attendees: J. Berman, P. Ash, K. Staromiejska	\$525.00	\$472.50
Staromiejska,Kinga	Manager	12/19/2022	Non-US Tax	5.4	Review of debtor entities and services in Statement of Work in connection with submission to bankruptcy court in order to identify and evaluate client acceptance and service offering approval by the Global Client Serving Partner.	\$525.00	\$2,835.00
Staromiejska,Kinga	Manager	12/19/2022	Non-US Tax	1.5	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$787.50

Non-US Tax Time Detail

Name	Rank	Date of Service	Project Category	Hours Charged	Description	Hourly Rate	Fee
Rodriguez,Lenny	Senior	12/20/2022	Non-US Tax	1.0	highlight and identify compliance for ongoing tax/audit procedures.	\$395.00	\$395.00
Rodriguez,Lenny	Senior	12/20/2022	Non-US Tax	0.8	Internal conference call to review and finalize the transfer pricing final deliverable and discuss comparable uncontrolled transaction analysis used by FTX. Call participants G. Di Stefano, D. Katsnelson, A. Bost, O. Hall, L. Rodriguez, J. Flannery, S. Canale.	\$395.00	\$316.00
Staromiejska,Kinga	Manager	12/20/2022	Non-US Tax	0.8	Global kick-off meeting (Americas & EMEA) for non-us compliance workstreams including topics on next steps for due diligence, available documentation, FTX contacts, escalations and next steps. US Attendees: D. Hammon, T. Shea, T. Knoeller, K. Staromiejska, A. Farrar; Non-US Attendees: non-US service tower leads.	\$525.00	\$420.00
Staromiejska,Kinga	Manager	12/20/2022	Non-US Tax	1.4	Review of debtor entities and services in Statement of Work in connection submission to bankruptcy court in order to identify and evaluate client acceptance and service offering approval by the Global Client Serving Partner.	\$525.00	\$735.00
Staromiejska,Kinga	Manager	12/20/2022	Non-US Tax	2.3	Review of debtor entities and services in Statement of Work in connection with submission to bankruptcy court in order to identify and evaluate client acceptance and service offering approval by the Global Client Serving Partner.	\$525.00	\$1,207.50
Staromiejska,Kinga	Manager	12/20/2022	Non-US Tax	0.7	Continued review of FTX status update deck including - update, review current status of workstreams in scope of initial Statement of Work for reporting to FTX executive leads, including non-US tax compliance, federal and international tax issues.	\$525.00	\$367.50
Staromiejska,Kinga	Manager	12/20/2022	Non-US Tax	0.3	Analysis and review of estimated budgets for non-US global compliance workstream including review of bankruptcy filings of debtor entities. Attendees: T. Knoeller, K. Staromiejska	\$525.00	\$157.50

Non-US Tax Time Detail

Name	Rank	Date of Service	Project Category	Hours Charged	Description	Hourly Rate	Fee
Staromiejska,Kinga	Manager	12/20/2022	Non-US Tax	1.0	Global kick-off meeting (Asia-Pacific) for non-us compliance workstreams including topics on next steps for due diligence, available documentation, FTX contacts, escalations and next steps. Attendees: D. Hammon, T. Shea, T. Knoeller, K. Staromiejska, A. Farrar; Non-US Attendees: non-US service tower leads.	\$525.00	\$525.00
Staromiejska,Kinga	Manager	12/20/2022	Non-US Tax	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$525.00
Staromiejska,Kinga	Manager	12/21/2022	Non-US Tax	1.9	Review of debtor entities and services in Statement of Work in connection with submission to bankruptcy court in order to identify and evaluate client acceptance and service offering approval by the Global Client Serving Partner.	\$525.00	\$997.50
Staromiejska,Kinga	Manager	12/21/2022	Non-US Tax	0.2	Bi-weekly meeting - [12/21/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$105.00
Staromiejska,Kinga	Manager	12/21/2022	Non-US Tax	1.6	Meeting to prepare and review of FTX status update deck including - update, review current status of workstreams in scope of initial Statement of Work for reporting to FTX executive leads, including non-US tax compliance, federal and international tax issues. Attendees: J. Berman, P. Ash, K. Staromiejska, J. Scott	\$525.00	\$840.00

Non-US Tax Time Detail

Name	Rank	Date of Service	Project Category	Hours Charged	Description	Hourly Rate	Fee
Staromiejska,Kinga	Manager	12/21/2022	Non-US Tax	0.5	Continued review of FTX status update deck including - update, review current status of workstreams in scope of initial Statement of Work for reporting to FTX executive leads, including non-US tax compliance, federal and international tax issues.	\$525.00	\$262.50
Staromiejska,Kinga	Manager	12/21/2022	Non-US Tax	0.8	Continued review of FTX status update deck including - update, review current status of workstreams in scope of initial Statement of Work for reporting to FTX executive leads, including non-US tax compliance, federal and international tax issues.	\$525.00	\$420.00
Staromiejska,Kinga	Manager	12/21/2022	Non-US Tax	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$525.00
Staromiejska,Kinga	Manager	12/22/2022	Non-US Tax	0.5	Meeting to determine non-US compliance project escalation procedures and appropriate approval ladders. Attendees: P. Ash, D. Hammon, A. Farrar, T. Shea, T. Knoeller, and K. Staromiejska	\$525.00	\$262.50
Staromiejska,Kinga	Manager	12/22/2022	Non-US Tax	0.4	Bi-weekly meeting - Meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash, C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Jimenez, J. Scott, M. Johnson, A. Farrar, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, A. Cotopoulos, C. Gengler, M. Palumbo, P. Stratton, L. Jayanthi, T. Ferris, K. Madhok, K. Wrenn, J. Berman, T. Nichol, D. Katsnelson	\$525.00	\$210.00

Non-US Tax Time Detail

Name	Rank	Date of Service	Project Category	Hours Charged	Description	Hourly Rate	Fee
Staromiejska,Kinga	Manager	12/22/2022	Non-US Tax	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$525.00
Staromiejska,Kinga	Manager	12/23/2022	Non-US Tax	0.5	12/23/22: discussion with the FTX Gibraltar team to address assistance needed from EY to prepare the payroll tax/social insurance calculations for November and December. Attendees: D. Hammon, K. Staromiejska, T. Shea, T. Knoeller, O. Ravnushkin (FTX), A. Payas (FTX), M. Nefedkin (FTX), O. Okuneva (FTX), C. Kotarba (Alvarez & Marsal), A. Ulyanenko (Alvarez & Marsal)	\$525.00	\$262.50
Staromiejska,Kinga	Manager	12/23/2022	Non-US Tax	0.5	Meeting with the local FTX Europe team, Alvarez & Marsal and EY to discuss needs for EY to assist. Attendees: D. Hammon, K. Staromiejska, T. Shea, T. Knoeller, J. Bavaud (FTX), M. Rhotert (FTX), M. Liebi (FTX), C. Kotarba (Alvarez & Marsal), A. Ulyanenko (Alvarez & Marsal)	\$525.00	\$262.50
Total				110.4			\$52,799.00

Payroll Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Lowery,Kristie L	National Partner/Principal	11/28/2022	Payroll Tax	2.2	Assisting T Shea with Statement of Work to be engaged for bankruptcy assistance	\$990.00	\$2,178.00
Lowery,Kristie L	National Partner/Principal	11/28/2022	Payroll Tax	4.1	Assisting Thomas Shea with Statement of Work and issues with bankruptcy and liaison with FTX to negotiate rates and format for engagement	\$990.00	\$4,059.00
Lowery,Kristie L	National Partner/Principal	11/28/2022	Payroll Tax	0.7	Global Compliance and Reporting, Payroll, and Project Management Office kick-off call with K. Staromiejska, K. Lowery, T. Knoeller, A Farrar, T. Shea	\$990.00	\$693.00
Wrenn,Kaitlin Doyle	Manager	11/29/2022	Payroll Tax	2.3	Review of global and US employment tax advisory anticipated resource alignments and estimated hours, discussions on project plan and initial information request required	\$525.00	\$1,207.50
Lowery,Kristie L	National Partner/Principal	11/29/2022	Payroll Tax	5.7	Understanding payroll items available for review and preparation of information document request sent to Kathy Schultea (FTX) in preparation for onsite meeting next week to review.	\$990.00	\$5,643.00
Lowery,Kristie L	National Partner/Principal	11/30/2022	Payroll Tax	1.1	Call w Alvarez & Marcel regarding information available and Human Resource issues.	\$990.00	\$1,089.00
Lowery,Kristie L	National Partner/Principal	11/30/2022	Payroll Tax	1.3	Understanding of who was responsible for payroll and employment tax filings for each entity including US and Global and how workers were treated (employee versus contractor) for employment tax reporting purposes in order to evaluate full scope of due diligence and potential compliance issues.	\$990.00	\$1,287.00
Lowery,Kristie L	National Partner/Principal	11/30/2022	Payroll Tax	1.0	[11.30.22] Meeting regarding project management kick-off calls including discussion of priority workstreams with primary team leads, and Project Management Office updates to be reported to FTX executives. Attendees: A. Farrar, J. Scott, T. Shea, P. Ash, T. Knoeller, K. Lowery, K. Staromiejska	\$990.00	\$990.00
Lowery,Kristie L	National Partner/Principal	12/1/2022	Payroll Tax	0.8	Call with K. Lowery, Kathy Schultea (FTX) and Mary Cilia (FTX) to understand documents available for review and organization structure.	\$990.00	\$792.00
Lowery,Kristie L	National Partner/Principal	12/1/2022	Payroll Tax	3.0	Huddle with Kaitlin Wrenn and Jennie DiVincenzo on fees and organization to begin workstream analysis	\$990.00	\$2,970.00
Wrenn,Kaitlin Doyle	Manager	12/2/2022	Payroll Tax	1.1	Bi-weekly meeting - 12.2 meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$577.50

Payroll Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Lowery,Kristie L	National Partner/Principal	12/2/2022	Payroll Tax	1.1	Bi-weekly meeting - 12.2 meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulis L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$990.00	\$1,089.00
Lowery,Kristie L	National Partner/Principal	12/2/2022	Payroll Tax	0.9	Preparation for Friday team call with Kathy Schultea (FTX), Mary Cilia (FTX), Tom Shea and Jim Scott, K. Lowery regarding status and next steps.	\$990.00	\$891.00
Lowery,Kristie L	National Partner/Principal	12/2/2022	Payroll Tax	1.3	Workstream development and reporting structure for the overall engagement and next steps for payroll tax reporting	\$990.00	\$1,287.00
Lowery,Kristie L	National Partner/Principal	12/2/2022	Payroll Tax	0.9	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$990.00	\$891.00
Lowery,Kristie L	National Partner/Principal	12/4/2022	Payroll Tax	2.3	Travel time, billed at 50% time for K Lowery from Charlotte, North Carolina to New York City, New York for meeting with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery, C Carver and K Wrenn to gather data and review United States and Global payroll and employment tax items.	\$990.00	\$2,277.00
Carver,Cody R.	Senior	12/4/2022	Payroll Tax	2.0	Travel time, billed at 50% time for C Carver from Little Rock, Arkansas to New York City, New York for meeting with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery, C Carver and K Wrenn to gather data and review United States and Global payroll and employment tax items.	\$395.00	\$790.00
DeVincenzo,Jennie	Managing Director	12/5/2022	Payroll Tax	0.5	Internal conf call with J. DeVincenzo, K. Wrenn, M. Hamilton and K. Dickerson to discuss employment tax POAs, file reviews and teams site.	\$775.00	\$387.50
DeVincenzo,Jennie	Managing Director	12/5/2022	Payroll Tax	0.5	Review of West Realm Shires Payroll register for prior period 11.15.2021.	\$775.00	\$387.50

Payroll Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Wrenn,Kaitlin Doyle	Manager	12/5/2022	Payroll Tax	0.6	Bi-weekly meeting - [12/5/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$315.00
Lowery,Kristie L	National Partner/Principal	12/5/2022	Payroll Tax	0.6	Bi-weekly meeting - [12/5/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$990.00	\$594.00
Wrenn,Kaitlin Doyle	Manager	12/5/2022	Payroll Tax	1.0	Review of United States employment tax payroll registers available through data exchange and preparation for onsite meetings with K Schultea (FTX) and M Cilia (FTX).	\$525.00	\$525.00
Hamilton,Mary Catherine	Senior	12/5/2022	Payroll Tax	0.5	Internal conf call with J. DeVincenzo, K. Wrenn, M. Hamilton and K. Dickerson to discuss employment tax POAs, file reviews and teams site.	\$395.00	\$197.50
Hamilton,Mary Catherine	Senior	12/5/2022	Payroll Tax	0.2	Update Teams site	\$395.00	\$79.00
Hamilton,Mary Catherine	Senior	12/5/2022	Payroll Tax	0.7	Start draft of Investment Retirement Account Power of Attorney	\$395.00	\$276.50
Wrenn,Kaitlin Doyle	Manager	12/5/2022	Payroll Tax	2.4	Coordination with C. Carver of file repository and schedule of inventory issues for payroll tax data files	\$525.00	\$1,260.00
Wrenn,Kaitlin Doyle	Manager	12/5/2022	Payroll Tax	2.2	Travel time, billed at 50% time for K Wrenn from Charlotte, North Carolina to New York City, New York for meeting with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery, C Carver and K Wrenn to gather data and review United States and Global payroll and employment tax items.	\$525.00	\$1,155.00
Carver,Cody R.	Senior	12/5/2022	Payroll Tax	8.0	Onsite with K Schultea (FTX), M Cilia (FTX), K Lowery, and C Carver to gather data and review United States and Global payroll and employment tax items.	\$395.00	\$3,160.00

Payroll Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Lowery,Kristie L	National Partner/Principal	12/5/2022	Payroll Tax	12.5	FTX - Evaluation of data for payroll tax and what is available and what is needed to determine how to process payrolls, where payrolls are located by entity, and how many employees for each entity to determine next steps in processing for employees and contractors.	\$990.00	\$12,375.00
Lowery,Kristie L	National Partner/Principal	12/5/2022	Payroll Tax	0.9	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$990.00	\$891.00
Wrenn,Kaitlin Doyle	Manager	12/5/2022	Payroll Tax	0.5	Internal conf call with J. DeVincenzo, K. Wrenn, M. Hamilton and K. Dickerson to discuss employment tax POAs, file reviews and teams site.	\$525.00	\$262.50
Lowery,Kristie L	National Partner/Principal	12/5/2022	Payroll Tax	0.8	Status call with M. Musano, Polly W Ash; Thomas M Shea ; Kristie L Lowery ; Lauren Lovelace ; Anne Bost ; Walter Bieganski; with respect to identifying tax technical issues.	\$990.00	\$792.00
DeVincenzo,Jennie	Managing Director	12/6/2022	Payroll Tax	1.5	Chargeable travel, billed at 50% time, total 3 hrs.; home to Sullivan & Cromwell and then back home. Discussed gathering data and review US and Global payroll and employment tax items with K Lowery, C Carver and K Wrenn	\$775.00	\$1,162.50
Carver,Cody R.	Senior	12/6/2022	Payroll Tax	2.0	Travel time, billed at 50% time for C Carver from New York City, New York to Dallas, Texas after meeting with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery, C Carver and K Wrenn to gather data and review US and Global payroll and employment tax items.	\$395.00	\$790.00
Wrenn,Kaitlin Doyle	Manager	12/6/2022	Payroll Tax	2.0	Travel time, billed at 50% time for K Wrenn from New York City, New York to Dallas, Texas after meeting with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery, C Carver and K Wrenn to gather data and review US and Global payroll and employment tax items.	\$525.00	\$1,050.00
DeVincenzo,Jennie	Managing Director	12/6/2022	Payroll Tax	6.0	Onsite with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery, C Carver and K Wrenn to gather data and review United States and Global payroll and employment tax items.	\$775.00	\$4,650.00
Carver,Cody R.	Senior	12/6/2022	Payroll Tax	6.0	Onsite with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery, C Carver and K Wrenn to gather data and review United States and Global payroll and employment tax items.	\$395.00	\$2,370.00
Wrenn,Kaitlin Doyle	Manager	12/6/2022	Payroll Tax	6.0	Onsite with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery, C Carver and K Wrenn to gather data and review United States and Global payroll and employment tax items.	\$525.00	\$3,150.00

Payroll Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Lowery,Kristie L	National Partner/Principal	12/6/2022	Payroll Tax	2.3	Travel time, billed at 50% time for K Lowery from New York City, New York to Charlotte, North Carolina after meeting with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery, C Carver and K Wrenn to gather data and review United States and Global payroll and employment tax items.	\$990.00	\$2,277.00
Lowery,Kristie L	National Partner/Principal	12/6/2022	Payroll Tax	3.3	Onsite with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery, C Carver and K Wrenn to gather data and review United States and Global payroll and employment tax items.	\$990.00	\$3,267.00
DeVincenzo,Jennie	Managing Director	12/7/2022	Payroll Tax	0.3	Call with J. DeVincenzo, K. Lowery, K. Wrenn and T. Ferris regarding 1099 reporting for vendors, independent contractors and customers.	\$775.00	\$232.50
Wrenn,Kaitlin Doyle	Manager	12/7/2022	Payroll Tax	0.3	Call with J. DeVincenzo, K. Lowery, K. Wrenn and T. Ferris regarding 1099 reporting for vendors, independent contractors and customers.	\$525.00	\$157.50
Lowery,Kristie L	National Partner/Principal	12/7/2022	Payroll Tax	0.3	Call with J. DeVincenzo, K. Lowery, K. Wrenn and T. Ferris regarding 1099 reporting for vendors, independent contractors and customers.	\$990.00	\$297.00
Wrenn,Kaitlin Doyle	Manager	12/7/2022	Payroll Tax	0.5	Bi-weekly meeting - [12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$262.50

Payroll Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Lowery,Kristie L	National Partner/Principal	12/7/2022	Payroll Tax	0.5	Bi-weekly meeting - [12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$990.00	\$495.00
Carver,Cody R.	Senior	12/7/2022	Payroll Tax	2.0	FTX Cataloging of Payroll data to gather and review employment tax and information reporting data.	\$395.00	\$790.00
Wrenn,Kaitlin Doyle	Manager	12/7/2022	Payroll Tax	5.2	Cataloging of US payroll tax filing documentation and outline of identifying open compliance and risk issues	\$525.00	\$2,730.00
Lowery,Kristie L	National Partner/Principal	12/7/2022	Payroll Tax	0.5	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$990.00	\$495.00
DeVincenzo,Jennie	Managing Director	12/8/2022	Payroll Tax	0.2	Meeting with K Wrenn and J DeVincenzo to respond to inquiry regarding US taxation requirements for payments made from United States bank/funding to foreign companies, vendors or employees.	\$775.00	\$155.00
Wrenn,Kaitlin Doyle	Manager	12/8/2022	Payroll Tax	0.2	Meeting with K Wrenn and J DeVincenzo to respond to inquiry regarding United States taxation requirements for payments made from US bank/funding to foreign companies, vendors or employees.	\$525.00	\$105.00
DeVincenzo,Jennie	Managing Director	12/8/2022	Payroll Tax	0.6	Conf call with K. Schultea (FTX), D. Orenlas (FTX), K. Lowery, K. Wrenn, C. Carver and J. DeVincenzo regarding current and historical employment tax and information reporting for certain specific entities	\$775.00	\$465.00
Wrenn,Kaitlin Doyle	Manager	12/8/2022	Payroll Tax	0.6	Conf call with K. Schultea (FTX), D. Orenlas (FTX), K. Lowery, K. Wrenn, C. Carver and J. DeVincenzo regarding current and historical employment tax and information reporting for certain specific entities	\$525.00	\$315.00

Payroll Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Carver,Cody R.	Senior	12/8/2022	Payroll Tax	0.6	Conf call with K. Schultea (FTX), D. Orenlas (FTX), K. Lowery, K. Wrenn, C. Carver and J. DeVincenzo regarding current and historical employment tax and information reporting for certain specific entities	\$395.00	\$237.00
DeVincenzo,Jennie	Managing Director	12/8/2022	Payroll Tax	0.7	Reviewing data files and creating questions in preparation for conf call with Delaney Ornelas regarding current and historical employment tax and information reporting for certain specific entities	\$775.00	\$542.50
Wrenn,Kaitlin Doyle	Manager	12/8/2022	Payroll Tax	0.7	Reviewing data files and creating questions in preparation for conf call with Delaney Ornelas regarding current and historical employment tax and information reporting for certain specific entities	\$525.00	\$367.50
Carver,Cody R.	Senior	12/8/2022	Payroll Tax	1.0	FTX Cataloging of Payroll data to gather and review employment tax and information reporting data.	\$395.00	\$395.00
Lowery,Kristie L	National Partner/Principal	12/8/2022	Payroll Tax	0.7	Reviewing data files and creating questions in preparation for conf call with Delaney Ornelas regarding current and historical employment tax and information reporting for certain specific entities	\$990.00	\$693.00
Lowery,Kristie L	National Partner/Principal	12/8/2022	Payroll Tax	0.6	Conf call with K. Schultea (FTX), D. Orenlas (FTX), K. Lowery, K. Wrenn, C. Carver and J. DeVincenzo regarding current and historical employment tax and information reporting for certain specific entities	\$990.00	\$594.00
Lowery,Kristie L	National Partner/Principal	12/8/2022	Payroll Tax	1.5	Responding to question regarding US taxation requirements for payments made from US bank/funding to foreign companies, vendors or employees.	\$990.00	\$1,485.00
Wrenn,Kaitlin Doyle	Manager	12/8/2022	Payroll Tax	2.2	Call preparation for call with K. Schultea (FTX), D. Ornelas, K. Lowery, K. Wrenn, C. Carver and J. DiVincenzo, and background documentation on payroll and independent contractor reporting structure for each entity under Americas and Bahamas	\$525.00	\$1,155.00
Wrenn,Kaitlin Doyle	Manager	12/9/2022	Payroll Tax	0.9	Bi-weekly meeting - [12/9/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$472.50

Payroll Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Lowery,Kristie L	National Partner/Principal	12/9/2022	Payroll Tax	0.9	Bi-weekly meeting - [12/9/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$990.00	\$891.00
Carver,Cody R.	Senior	12/9/2022	Payroll Tax	1.6	FTX Cataloging of Payroll data to gather and review employment tax and information reporting data.	\$395.00	\$632.00
Lowery,Kristie L	National Partner/Principal	12/9/2022	Payroll Tax	0.3	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schulte (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$990.00	\$297.00
Wrenn,Kaitlin Doyle	Manager	12/12/2022	Payroll Tax	1.0	Bi-weekly meeting - [12/12/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$525.00
Lowery,Kristie L	National Partner/Principal	12/12/2022	Payroll Tax	1.0	Bi-weekly meeting - [12/12/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$990.00	\$990.00
Carver,Cody R.	Senior	12/12/2022	Payroll Tax	1.6	United States and global employment tax data gathering, sorting and required password protecting for each of the FTX silos.	\$395.00	\$632.00

Payroll Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Wrenn,Kaitlin Doyle	Manager	12/12/2022	Payroll Tax	3.8	Technical review of employment tax considerations matrix prepared for US/Non-US payer and payee. Delivery preparation to K Schultea (FTX)	\$525.00	\$1,995.00
DeVincenzo,Jennie	Managing Director	12/13/2022	Payroll Tax	0.5	Call with J. DeVincenzo, K. Wrenn, M. Hamilton and C. Carver regarding status of information request and next round of information to be requested.	\$775.00	\$387.50
DeVincenzo,Jennie	Managing Director	12/13/2022	Payroll Tax	0.5	Reviewing and finalizing employment tax matrix on US employment tax requirements for US and Non-US employees	\$775.00	\$387.50
Hamilton,Mary Catherine	Senior	12/13/2022	Payroll Tax	0.5	FTX - update call with M. Hamilton, J. DeVincenzo, K. Wrenn, and C. Carver - review documents received next steps	\$395.00	\$197.50
Wrenn,Kaitlin Doyle	Manager	12/13/2022	Payroll Tax	2.8	Review of available foreign payroll data and identification of entities and intended structure of review for EY global support	\$525.00	\$1,470.00
Wrenn,Kaitlin Doyle	Manager	12/13/2022	Payroll Tax	3.2	Reconciliation review of US historical payroll data files available and documentation of next steps with open requests.	\$525.00	\$1,680.00
Carver,Cody R.	Senior	12/13/2022	Payroll Tax	3.1	Continuation of United States and global employment tax data gathering, sorting and required password protecting for each of the FTX silos.	\$395.00	\$1,224.50
Carver,Cody R.	Senior	12/13/2022	Payroll Tax	0.5	Call with J. DeVincenzo, K. Wrenn, M. Hamilton and C. Carver regarding status of information request and next round of information to be requested.	\$395.00	\$197.50
Lowery,Kristie L	National Partner/Principal	12/13/2022	Payroll Tax	0.7	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$990.00	\$693.00
Hamilton,Mary Catherine	Senior	12/13/2022	Payroll Tax	0.5	Call with J. DeVincenzo, K. Wrenn, M. Hamilton and C. Carver regarding status of information request and next round of information to be requested.	\$395.00	\$197.50
Wrenn,Kaitlin Doyle	Manager	12/13/2022	Payroll Tax	0.5	FTX - update call with M. Hamilton, J. DeVincenzo, K. Wrenn, and C. Carver - review documents received next steps	\$525.00	\$262.50
Wrenn,Kaitlin Doyle	Manager	12/14/2022	Payroll Tax	0.4	Meeting with P Ash to discuss deliverable formation structure to present open risk areas and recommendations for US employment tax and information reporting	\$525.00	\$210.00
DeVincenzo,Jennie	Managing Director	12/14/2022	Payroll Tax	0.5	Call with J. DiVincenzo and M. Hamilton to discuss US payroll reporting entities, reviewing org chart	\$775.00	\$387.50
DeVincenzo,Jennie	Managing Director	12/14/2022	Payroll Tax	0.5	Review of FTX 1099 compliance obligations and determining next steps for independent contractors	\$775.00	\$387.50
DeVincenzo,Jennie	Managing Director	12/14/2022	Payroll Tax	0.6	Call with J. DiVincenzo, K. Lowery and K. Wrenn to discuss Form 1099s for Independent Contractors, Vendors and Customers	\$775.00	\$465.00

Payroll Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Lowery,Kristie L	National Partner/Principal	12/14/2022	Payroll Tax	0.9	Meeting re: 1099 follow-up with Alvarez & Marsal. P. Kwan (Alvarez & Marsal), J. Sequeira (Alvarez & Marsal), L. Konig (Alvarez & Marsal), T. Nichol, T. Ferris, J. DiVincenzo, K. Wrenn, K. Lowery	\$990.00	\$891.00
Wrenn,Kaitlin Doyle	Manager	12/14/2022	Payroll Tax	0.9	Meeting re: 1099 follow-up with Alvarez & Marsal. P. Kwan (Alvarez & Marsal), J. Sequeira (Alvarez & Marsal), L. Konig (Alvarez & Marsal), T. Nichol, T. Ferris, J. DiVincenzo, K. Wrenn, K. Lowery	\$525.00	\$472.50
Wrenn,Kaitlin Doyle	Manager	12/14/2022	Payroll Tax	1.4	Bi-weekly meeting - [12/14/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$735.00
Lowery,Kristie L	National Partner/Principal	12/14/2022	Payroll Tax	1.4	Bi-weekly meeting - [12/14/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$990.00	\$1,386.00
Carver,Cody R.	Senior	12/14/2022	Payroll Tax	3.9	Continuation of United States and global employment tax data gathering, sorting and required password protecting for each of the FTX silos.	\$395.00	\$1,540.50
Lowery,Kristie L	National Partner/Principal	12/14/2022	Payroll Tax	0.5	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$990.00	\$495.00
DeVincenzo,Jennie	Managing Director	12/15/2022	Payroll Tax	0.3	Status update call with K. Wrenn, M. Hamilton, C. Carver and J. DeVincenzo	\$775.00	\$232.50
Hamilton,Mary Catherine	Senior	12/15/2022	Payroll Tax	0.4	FTX - daily update call with M. Hamilton, J. DeVincenzo, K. Wrenn and C. Carver	\$395.00	\$158.00

Payroll Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hamilton,Mary Catherine	Senior	12/15/2022	Payroll Tax	0.2	Email to Bahama team re: payroll and employment tax reporting requirements	\$395.00	\$79.00
DeVincenzo,Jennie	Managing Director	12/15/2022	Payroll Tax	1.0	Call with J. DeVincenzo and K. Wrenn to review data files, update status and prepare Project Management Office updates	\$775.00	\$775.00
Carver,Cody R.	Senior	12/15/2022	Payroll Tax	1.0	Continuation of United States and global employment tax data gathering, sorting and required password protecting for each of the FTX silos.	\$395.00	\$395.00
Wrenn,Kaitlin Doyle	Manager	12/15/2022	Payroll Tax	1.1	Working session with TJ Nichol on 1099 compliance considerations currently and recommendations	\$525.00	\$577.50
Wrenn,Kaitlin Doyle	Manager	12/15/2022	Payroll Tax	1.2	Working session with J DiVincenzo on US and non-US employment tax considerations and recommendations structure	\$525.00	\$630.00
Wrenn,Kaitlin Doyle	Manager	12/15/2022	Payroll Tax	1.2	Meeting with J. DeVincenzo and K. Wrenn on deliverable preparation of employment tax current considerations deliverable for US and foreign payroll entities	\$525.00	\$630.00
Wrenn,Kaitlin Doyle	Manager	12/15/2022	Payroll Tax	1.4	Meeting with T Nichol and K. Wrenn on deliverable preparation of current 1099 compliance considerations deliverable	\$525.00	\$735.00
Wrenn,Kaitlin Doyle	Manager	12/15/2022	Payroll Tax	2.6	Preparation of current 1099 compliance considerations deliverable for US and foreign entities	\$525.00	\$1,365.00
Wrenn,Kaitlin Doyle	Manager	12/15/2022	Payroll Tax	3.7	Preparation of employment tax current considerations deliverable for US and foreign payroll entities	\$525.00	\$1,942.50
Wrenn,Kaitlin Doyle	Manager	12/15/2022	Payroll Tax	0.3	Status update call with K. Wrenn, M. Hamilton, C. Carver and J. DeVincenzo	\$525.00	\$157.50
Hamilton,Mary Catherine	Senior	12/15/2022	Payroll Tax	0.3	Status update call with K. Wrenn, M. Hamilton, C. Carver and J. DeVincenzo	\$395.00	\$118.50
Carver,Cody R.	Senior	12/15/2022	Payroll Tax	0.3	Status update call with K. Wrenn, M. Hamilton, C. Carver and J. DeVincenzo	\$395.00	\$118.50
Wrenn,Kaitlin Doyle	Manager	12/15/2022	Payroll Tax	1.0	Call with J. DeVincenzo and K. Wrenn to review data files, update status and prepare Project Management Office updates	\$525.00	\$525.00
DeVincenzo,Jennie	Managing Director	12/15/2022	Payroll Tax	0.4	FTX - daily update call with M. Hamilton, J. DeVincenzo, K. Wrenn and C. Carver	\$775.00	\$310.00
Carver,Cody R.	Senior	12/15/2022	Payroll Tax	0.4	FTX - daily update call with M. Hamilton, J. DeVincenzo, K. Wrenn and C. Carver	\$395.00	\$158.00
DeVincenzo,Jennie	Managing Director	12/15/2022	Payroll Tax	1.2	Meeting with J. DeVincenzo and K. Wrenn on deliverable preparation of employment tax current considerations deliverable for US and foreign payroll entities	\$775.00	\$930.00
Hamilton,Mary Catherine	Senior	12/16/2022	Payroll Tax	0.4	FTX - daily update call with K. Wrenn and C. Carver and M. Hamilton to review international contacts for payroll and employment tax	\$395.00	\$158.00
Carver,Cody R.	Senior	12/16/2022	Payroll Tax	0.4	Continuation of United States and global employment tax data gathering, sorting and required password protecting for each of the FTX silos.	\$395.00	\$158.00

Payroll Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Wrenn,Kaitlin Doyle	Manager	12/16/2022	Payroll Tax	0.5	Bi-weekly meeting - meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott M. Johnson A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos C. Gengler M. Palumbo P. Stratton L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$262.50
Lowery,Kristie L	National Partner/Principal	12/16/2022	Payroll Tax	0.5	Bi-weekly meeting - meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott M. Johnson A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos C. Gengler M. Palumbo P. Stratton L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$990.00	\$495.00
Wrenn,Kaitlin Doyle	Manager	12/16/2022	Payroll Tax	0.8	Meeting with K Lowery and K. Wrenn on employment tax current considerations deliverable for US and foreign payroll entities	\$525.00	\$420.00
Wrenn,Kaitlin Doyle	Manager	12/16/2022	Payroll Tax	0.9	Meeting with M. Cilia (FTX), T. Shea, TJ Nichol, Caroline P, T Farris, to discuss and determine 1099 customer/investment/vendor and independent contractor data source, historical records and 2022 processing requirements	\$525.00	\$472.50
Wrenn,Kaitlin Doyle	Manager	12/16/2022	Payroll Tax	1.2	Recap notes and matrix documentation of 1099 data source, point of contact and next steps	\$525.00	\$630.00

Payroll Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Lowery,Kristie L	National Partner/Principal	12/16/2022	Payroll Tax	0.5	Bi-weekly meeting - [12/16/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$990.00	\$495.00
Wrenn,Kaitlin Doyle	Manager	12/16/2022	Payroll Tax	0.5	Bi-weekly meeting - [12/16/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$262.50
Lowery,Kristie L	National Partner/Principal	12/16/2022	Payroll Tax	1.2	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$990.00	\$1,188.00
Carver,Cody R.	Senior	12/16/2022	Payroll Tax	0.4	FTX - daily update call with K. Wrenn and C. Carver and M. Hamilton to review international contacts for payroll and employment tax	\$395.00	\$158.00
Wrenn,Kaitlin Doyle	Manager	12/16/2022	Payroll Tax	0.4	FTX - daily update call with K. Wrenn and C. Carver and M. Hamilton to review international contacts for payroll and employment tax	\$525.00	\$210.00
Lowery,Kristie L	National Partner/Principal	12/16/2022	Payroll Tax	0.8	Meeting with K Lowery and K. Wrenn on employment tax current considerations deliverable for US and foreign payroll entities	\$990.00	\$792.00
Lowery,Kristie L	National Partner/Principal	12/16/2022	Payroll Tax	0.9	Meeting with M. Cilia (FTX), T. Shea, TJ Nichol, Caroline P, T Farris, to discuss and determine 1099 customer/investment/vendor and independent contractor data source, historical records and 2022 processing requirements	\$990.00	\$891.00

Payroll Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Wrenn,Kaitlin Doyle	Manager	12/18/2022	Payroll Tax	1.5	Travel time, billed at 50% time for K Wrenn from Charlotte, North Carolina to New York City, New York for meeting with K Schulte (FTX), M Cilia (FTX), J DeVincenzo, K Lowery and K Wrenn to review United States employment tax obligations for 2022 year-end compliance processing, documentation review from Professional Employer Organization, Trinet.	\$525.00	\$787.50
Lowery,Kristie L	National Partner/Principal	12/18/2022	Payroll Tax	3.0	Travel time, billed at 50% time for K Lowery from Charlotte, North Carolina to New York City, New York for meeting with K Schulte (FTX), M Cilia (FTX), J DeVincenzo, K Lowery and K Wrenn to review United States employment tax obligations for 2022 year-end compliance processing, documentation review from Professional Employer Organization, Trinet.	\$990.00	\$2,970.00
Lowery,Kristie L	National Partner/Principal	12/19/2022	Payroll Tax	0.4	Bi-weekly meeting - meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott M. Johnson A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos C. Gengler M. Palumbo P. Stratton L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$990.00	\$396.00
Wrenn,Kaitlin Doyle	Manager	12/19/2022	Payroll Tax	0.7	Follow up conf call with K. Schulte (FTX), D. Orenlas (FTX), K. Lowery, K. Wrenn and J. DeVincenzo regarding current and historical employment tax and information reporting for certain specific entities	\$525.00	\$367.50
Wrenn,Kaitlin Doyle	Manager	12/19/2022	Payroll Tax	0.8	Conf call with K. Schulte (FTX), D. Ornelas, K. Lowery, K. Wrenn, C. Carver and J. DiVincenzo regarding current and historical employment tax and information reporting for certain specific entities	\$525.00	\$420.00
DeVincenzo,Jennie	Managing Director	12/19/2022	Payroll Tax	1.4	Travel time, billed at 50% time for J DeVincenzo from Westfield, New Jersey to New York City, New York for meeting with K Schulte (FTX), M Cilia (FTX), J DeVincenzo, K Lowery and K Wrenn to review United States employment tax obligations for 2022 year-end compliance processing, documentation review from Professional Employer Organization, Trinet.	\$775.00	\$1,085.00

Payroll Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hamilton,Mary Catherine	Senior	12/19/2022	Payroll Tax	0.4	Discussion with C Carver and M Hamilton to determine required payroll contacts in foreign countries and requests for information from EY member firms in Cyprus, Germany, Hong Kong, Japan, Philippines, Singapore, Switzerland, Turkey, UK and Vietnam.	\$395.00	\$158.00
Hamilton,Mary Catherine	Senior	12/19/2022	Payroll Tax	1.8	FTX, facilitation of client documentation and engagement set up details for United States and global payroll requirements	\$395.00	\$711.00
Carver,Cody R.	Senior	12/19/2022	Payroll Tax	0.4	Discussion with C Carver and M Hamilton to determine required payroll contacts in foreign countries and requests for information from EY member firms in Cyprus, Germany, Hong Kong, Japan, Philippines, Singapore, Switzerland, Turkey, UK and Vietnam.	\$395.00	\$158.00
Carver,Cody R.	Senior	12/19/2022	Payroll Tax	1.9	Facilitating information request to required global payroll contacts within EY member firms in Cyprus, Germany, Hong Kong, Japan, Philippines, Singapore, Switzerland, Turkey, UK and Vietnam.	\$395.00	\$750.50
Rule,Martin Daniel	Senior Manager	12/19/2022	Payroll Tax	2.3	Research review and preparation of summary regarding information statement reporting requirements related to payments for services by US residents and nonresidents.	\$650.00	\$1,495.00
Wrenn,Kaitlin Doyle	Manager	12/19/2022	Payroll Tax	7.0	Onsite with RLKS team K. Schultea (FTX) and EY team K. Wrenn, K. Lowery, J. DiVincenzo, to discuss UI employment tax obligations for 2022 year-end compliance processing, documentation review from PEO Trinet.	\$525.00	\$3,675.00
DeVincenzo,Jennie	Managing Director	12/19/2022	Payroll Tax	7.0	Meeting with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery and K Wrenn to review United States employment tax obligations for 2022 year-end compliance processing, documentation review from Professional Employer Organization, Trinet.	\$775.00	\$5,425.00
Lowery,Kristie L	National Partner/Principal	12/19/2022	Payroll Tax	1.2	meeting with Tom Shea, Jim Scott, K. Lowery and Kathryn Schultea (FTX) to discuss findings since Friday and open items around payroll and 1099s.	\$990.00	\$1,188.00
Lowery,Kristie L	National Partner/Principal	12/19/2022	Payroll Tax	2.8	Evaluation of files provided by Alvarez and Marsal team to evaluate data for West Realm Shire Services and Blockfolio.	\$990.00	\$2,772.00
Lowery,Kristie L	National Partner/Principal	12/19/2022	Payroll Tax	1.4	Meeting with Hudson Trent (Alvarez & Marsal) from Alvarez Marcel to discuss payroll providers for each silo and entity	\$990.00	\$1,386.00
Lowery,Kristie L	National Partner/Principal	12/19/2022	Payroll Tax	3.2	Evaluation of files from tri Net to determine what was included in income for employees	\$990.00	\$3,168.00
Lowery,Kristie L	National Partner/Principal	12/19/2022	Payroll Tax	2.0	Evaluation of data need and questions for Harold Boo (FTX) for next day.	\$990.00	\$1,980.00
Lowery,Kristie L	National Partner/Principal	12/19/2022	Payroll Tax	1.0	Call with Delaney Orealas for West Realm Sire data for payroll	\$990.00	\$990.00

Payroll Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Lowery,Kristie L	National Partner/Principal	12/19/2022	Payroll Tax	0.4	Bi-weekly meeting - [12/19/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$990.00	\$396.00
Wrenn,Kaitlin Doyle	Manager	12/19/2022	Payroll Tax	0.4	Bi-weekly meeting - [12/19/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$210.00
Lowery,Kristie L	National Partner/Principal	12/19/2022	Payroll Tax	0.3	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$990.00	\$297.00
Lowery,Kristie L	National Partner/Principal	12/19/2022	Payroll Tax	0.7	Follow up conf call with K. Schultea (FTX), D. Orenlas (FTX), K. Lowery, K. Wrenn and J. DeVincenzo regarding current and historical employment tax and information reporting for certain specific entities	\$990.00	\$693.00
DeVincenzo,Jennie	Managing Director	12/20/2022	Payroll Tax	0.3	Call with J. DeVincenzo, M. Hamilton and C. Carver regarding EY payroll contact reach out in countries with FTX payroll	\$775.00	\$232.50
DeVincenzo,Jennie	Managing Director	12/20/2022	Payroll Tax	0.6	Conf call with K. Schultea (FTX), D. Orenlas, K. Lowery, K. Wrenn, C. Carver and J. DiVincenzo regarding current and historical employment tax and information reporting for certain specific entities	\$775.00	\$465.00
DeVincenzo,Jennie	Managing Director	12/20/2022	Payroll Tax	0.5	Call with H. Boo (FTX), C. Carver, K. Wrenn, K. Lowery, K. Schultea (FTX), J. DeVincenzo, H. Trent (Alvarez & Marsal) and N. Simoneaux (Alvarez & Marsal) to discuss current and historical employment tax and information reporting for BlockFolio	\$775.00	\$387.50

Payroll Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hamilton,Mary Catherine	Senior	12/20/2022	Payroll Tax	0.7	FTX - daily update call with Jennie W and C. Carver - discuss emails to foreign offices. Draft email to foreign countries to confirm contacts for payroll questions	\$395.00	\$276.50
Carver,Cody R.	Senior	12/20/2022	Payroll Tax	0.5	Call with H. Boo (FTX), C. Carver, K. Wrenn, K. Lowery, K. Schultea (FTX), J. DeVincenzo, H. Trent (Alvarez & Marsal) and N. Simoneaux (Alvarez & Marsal) to discuss current and historical employment tax and information reporting for BlockFolio	\$395.00	\$197.50
Carver,Cody R.	Senior	12/20/2022	Payroll Tax	0.6	Conf call with K. Schultea (FTX), D. Ornelas, K. Lowery, K. Wrenn, C. Carver and J. DiVincenzo regarding current and historical employment tax and information reporting for certain specific entities	\$395.00	\$237.00
Wrenn,Kaitlin Doyle	Manager	12/20/2022	Payroll Tax	1.2	Meeting with Robert Lee & Associates, T Nicol, T Shea and K. Wrenn on vendor reporting data available through QuickBooks for all US reporting entities.	\$525.00	\$630.00
Wrenn,Kaitlin Doyle	Manager	12/20/2022	Payroll Tax	3.2	US payroll tax reporting documentation review and documentation for schedule of missing items.	\$525.00	\$1,680.00
Wrenn,Kaitlin Doyle	Manager	12/20/2022	Payroll Tax	2.0	Travel time, billed at 50% time for K Wrenn from New York City, New York to Charlotte, North Carolina after meeting with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery and K Wrenn to review United States employment tax obligations for 2022 year-end compliance processing, documentation review from Professional Employer Organization, Trinet.	\$525.00	\$1,050.00
Lowery,Kristie L	National Partner/Principal	12/20/2022	Payroll Tax	5.7	Prepare for meeting with Harold Boo (FTX) on Blockfolio payroll Impact to company and officer liability if not repaid timely	\$990.00	\$5,643.00
Lowery,Kristie L	National Partner/Principal	12/20/2022	Payroll Tax	0.5	Call with H. Boo (FTX), C. Carver, K. Wrenn, K. Lowery, K. Schultea (FTX), J. DeVincenzo, H. Trent (Alvarez & Marsal) and N. Simoneaux (Alvarez & Marsal) to discuss current and historical employment tax and information reporting for BlockFolio	\$990.00	\$495.00
Lowery,Kristie L	National Partner/Principal	12/20/2022	Payroll Tax	3.3	Research and discussion of social security deferrals for all entities with Mary Cilia (FTX) and Kathryn Schultea (FTX).	\$990.00	\$3,267.00
Wrenn,Kaitlin Doyle	Manager	12/20/2022	Payroll Tax	0.5	Call with H. Boo (FTX), C. Carver, K. Wrenn, K. Lowery, K. Schultea (FTX), J. DeVincenzo, H. Trent (Alvarez & Marsal) and N. Simoneaux (Alvarez & Marsal) to discuss current and historical employment tax and information reporting for BlockFolio	\$525.00	\$262.50

Payroll Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Lowery,Kristie L	National Partner/Principal	12/20/2022	Payroll Tax	0.6	Conf call with K. Schultea (FTX), D. Ornelas, K. Lowery, K. Wrenn, C. Carver and J. DiVincenzo regarding current and historical employment tax and information reporting for certain specific entities	\$990.00	\$594.00
Wrenn,Kaitlin Doyle	Manager	12/20/2022	Payroll Tax	0.6	Conf call with K. Schultea (FTX), D. Ornelas, K. Lowery, K. Wrenn, C. Carver and J. DiVincenzo regarding current and historical employment tax and information reporting for certain specific entities	\$525.00	\$315.00
Hamilton,Mary Catherine	Senior	12/20/2022	Payroll Tax	0.3	Call with J. DeVincenzo, M. Hamilton and C. Carver regarding EY payroll contact reach out in countries with FTX payroll	\$395.00	\$118.50
Carver,Cody R.	Senior	12/20/2022	Payroll Tax	0.3	Call with J. DeVincenzo, M. Hamilton and C. Carver regarding EY payroll contact reach out in countries with FTX payroll	\$395.00	\$118.50
Carver,Cody R.	Senior	12/20/2022	Payroll Tax	0.7	FTX - daily update call with Jennie W and C. Carver - discuss emails to foreign offices. Draft email to foreign countries to confirm contacts for payroll questions	\$395.00	\$276.50
Lowery,Kristie L	National Partner/Principal	12/21/2022	Payroll Tax	0.2	Bi-weekly meeting - [12/21/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$990.00	\$198.00
Carver,Cody R.	Senior	12/21/2022	Payroll Tax	1.0	Internal call to discuss payroll contacts in foreign countries, research of contacts to obtain payroll information with respect to certain countries. Contacting colleagues in Cyprus, Germany, Hong Kong, Japan, Philippines, Singapore, Switzerland, Turkey, UK and Vietnam.	\$395.00	\$395.00
Hamilton,Mary Catherine	Senior	12/21/2022	Payroll Tax	0.5	Daily update call with M. Hamilton, K. Wrenn and C. Carver (0.5 hrs.) /	\$395.00	\$197.50
Hamilton,Mary Catherine	Senior	12/21/2022	Payroll Tax	0.7	Sent emails to Philippines, Singapore, Switzerland, Turkey, Ku and Vietnam to confirm foreign contacts for payroll questions.	\$395.00	\$276.50
Hamilton,Mary Catherine	Senior	12/21/2022	Payroll Tax	0.4	Copy pricing plans from West Realm Shires Services Inc to West Realm Shires Inc per Polly Ash	\$395.00	\$158.00
Lowery,Kristie L	National Partner/Principal	12/21/2022	Payroll Tax	2.2	review of EY deliverable of findings for tax purposes for read out and delivery to John Ray (FTX), Kathryn Schultea (FTX) and Mary Cilia (FTX).	\$990.00	\$2,178.00

Payroll Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Wrenn,Kaitlin Doyle	Manager	12/21/2022	Payroll Tax	4.0	Data gathering of United States year-end Form W2 previews from TriNet and Rippling employer portals, cataloging and as required password protecting documentation.	\$525.00	\$2,100.00
Wrenn,Kaitlin Doyle	Manager	12/21/2022	Payroll Tax	0.2	Bi-weekly meeting - [12/21/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$105.00
Carver,Cody R.	Senior	12/21/2022	Payroll Tax	0.5	Daily update call with M. Hamilton, K. Wrenn and C. Carver (0.5 hrs.) /	\$395.00	\$197.50
Wrenn,Kaitlin Doyle	Manager	12/21/2022	Payroll Tax	0.5	Daily update call with M. Hamilton, K. Wrenn and C. Carver (0.5 hrs.) /	\$525.00	\$262.50
Carver,Cody R.	Senior	12/22/2022	Payroll Tax	0.7	Continuation of facilitating information request to required global payroll contacts within EY member firms in Cyprus, Germany, Hong Kong, Japan, Philippines, Singapore, Switzerland, Turkey, UK and Vietnam.	\$395.00	\$276.50
Lowery,Kristie L	National Partner/Principal	12/22/2022	Payroll Tax	0.6	Meeting with Tom Shea, Jake Berman, Jim Scott, K. Lowery and Kathryn Schultea (FTX) to discuss EY findings and deliverables.	\$990.00	\$594.00
Lowery,Kristie L	National Partner/Principal	12/22/2022	Payroll Tax	0.2	Discussion with Kaitlin Wrenn on social security deferrals and repayment timing and open questions for Delaney Orelas.	\$990.00	\$198.00
Hamilton,Mary Catherine	Senior	12/22/2022	Payroll Tax	0.2	Daily update call with C. Carver. and M. Hamilton	\$395.00	\$79.00
Hamilton,Mary Catherine	Senior	12/22/2022	Payroll Tax	0.3	Acknowledge emails from Philippines, Vietnam, Singapore & Switzerland.	\$395.00	\$118.50
Hamilton,Mary Catherine	Senior	12/22/2022	Payroll Tax	1.2	Continue copying pricing plan from West Realm Shires Services Inc to West Realm Shires Inc for Polly A.	\$395.00	\$474.00
Wrenn,Kaitlin Doyle	Manager	12/22/2022	Payroll Tax	3.0	Continuation of data gathering of United States year-end Form W2 previews from TriNet and Rippling employer portals, cataloging and as required password protecting documentation.	\$525.00	\$1,575.00
Lowery,Kristie L	National Partner/Principal	12/22/2022	Payroll Tax	0.4	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$990.00	\$396.00
Carver,Cody R.	Senior	12/22/2022	Payroll Tax	0.2	Daily update call with C. Carver. and M. Hamilton	\$395.00	\$79.00

Payroll Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Lowery,Kristie L	National Partner/Principal	12/28/2022	Payroll Tax	0.3	Preparation for call with M Cilia (FTX) and K Schultea (FTX) regarding status of payroll taxes and 1099 issues to date.	\$990.00	\$297.00
Lowery,Kristie L	National Partner/Principal	12/28/2022	Payroll Tax	0.4	Call with M Cilia (FTX) and K Schultea (FTX), J Scott and T Shea, K Lowery to discuss status of payroll taxes and 1099 issues to date as well as next steps to reconcile.	\$990.00	\$396.00
Total				256.1			\$176,860.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Bost,Anne	Managing Director	12/1/2022	Transfer Pricing	0.5	Internal conference call with A. Bost, D. Yanavitski, D. Katsnelson, S. Canale, O. Hall, and A. Karan to discuss transfer pricing due diligence workstreams and strategy.	\$775.00	\$387.50
Canale,Steven P.	Staff	12/1/2022	Transfer Pricing	0.3	Internal Meeting with S. Canale, O. Hall and A. Karan to strategize intercompany agreement workstream	\$225.00	\$67.50
Canale,Steven P.	Staff	12/1/2022	Transfer Pricing	0.5	Internal conference call with A. Bost, D. Yanavitski, D. Katsnelson, S. Canale, O. Hall, and A. Karan to discuss transfer pricing due diligence workstreams and strategy.	\$225.00	\$112.50
Canale,Steven P.	Staff	12/1/2022	Transfer Pricing	0.5	Internal discussion with O. Hall and A. Karan to strategize intercompany agreements workstream.	\$225.00	\$112.50
Canale,Steven P.	Staff	12/1/2022	Transfer Pricing	1.3	Reviewed enterprise intercompany agreements and other documents to determine appropriate transfer pricing policies/methods.	\$225.00	\$292.50
Hall,Olivia	Staff	12/1/2022	Transfer Pricing	0.5	Internal conference call with A. Bost, D. Yanavitski, D. Katsnelson, S. Canale, O. Hall, and A. Karan to discuss transfer pricing due diligence workstreams and strategy.	\$225.00	\$112.50
Hall,Olivia	Staff	12/1/2022	Transfer Pricing	0.3	Internal Meeting with S. Canale, O. Hall and A. Karan to strategize intercompany agreement workstream	\$225.00	\$67.50
Karan,Anna Suncheuri	Staff	12/1/2022	Transfer Pricing	0.3	Internal Meeting with S. Canale, O. Hall and A. Karan to strategize intercompany agreement workstream	\$225.00	\$67.50
Karan,Anna Suncheuri	Staff	12/5/2022	Transfer Pricing	0.5	Discussion regarding certain prior year entity classification filings and tax technical considerations. Attendees: John Dilorio, Lauren Lovelace, Doug Bailey, Anna Karan, Lakshmi Jayanthi	\$225.00	\$112.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Karan,Anna Suncheuri	Staff	12/1/2022	Transfer Pricing	0.5	Internal conference call with A. Bost, D. Yanavitski, D. Katsnelson, S. Canale, O. Hall, and A. Karan to discuss transfer pricing due diligence workstreams and strategy.	\$225.00	\$112.50
Katsnelson,David	Manager	12/1/2022	Transfer Pricing	0.5	Internal conference call with A. Bost, D. Yanavitski, D. Katsnelson, S. Canale, O. Hall, and A. Karan to discuss transfer pricing due diligence workstreams and strategy.	\$525.00	\$262.50
Katsnelson,David	Manager	12/1/2022	Transfer Pricing	1.3	FTX - review of FTX Japan transfer pricing reports	\$525.00	\$682.50
Yanavitski,David	Senior Manager	12/1/2022	Transfer Pricing	0.5	Internal conference call with A. Bost, D. Yanavitski, D. Katsnelson, S. Canale, O. Hall, and A. Karan to discuss transfer pricing due diligence workstreams and strategy.	\$650.00	\$325.00
Bost,Anne	Managing Director	12/2/2022	Transfer Pricing	0.2	Internal call with A. Bost and D. Yanavitski to determine information flow from EY Leaders FTX call down to US Transfer Pricing team on FTX	\$775.00	\$155.00
Bost,Anne	Managing Director	12/2/2022	Transfer Pricing	0.5	Internal conference call with A. Bost, D. Yanavitski, D. Katsnelson, O. Hall, and A. Karan to analyze intercompany agreements.	\$775.00	\$387.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Bost,Anne	Managing Director	12/2/2022	Transfer Pricing	1.1	Bi-weekly meeting - 12.2 meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$775.00	\$852.50
Canale,Steven P.	Staff	12/2/2022	Transfer Pricing	0.3	Regroup call discussing internal deadline for upcoming client meeting with S. Canale, O. Hall, A. Karan, D. Yanavitski and D. Katsnelson	\$225.00	\$67.50
Canale,Steven P.	Staff	12/2/2022	Transfer Pricing	0.3	Call with D. Katsnelson; A. Bost; O. Hall; L. Rodriguez; D. Yanavitski to highlight priorities and develop process to review materials pertinent to transfer pricing	\$225.00	\$67.50
Canale,Steven P.	Staff	12/2/2022	Transfer Pricing	0.5	Internal conference call with A. Bost, D. Yanavitski, D. Katsnelson, O. Hall, and A. Karan to analyze intercompany agreements.	\$225.00	\$112.50
Canale,Steven P.	Staff	12/2/2022	Transfer Pricing	0.5	Internal discussion with O. Hall and A. Karan to review intercompany agreements analysis.	\$225.00	\$112.50
Canale,Steven P.	Staff	12/2/2022	Transfer Pricing	1.9	Reviewed enterprise intercompany agreements and other documents to determine appropriate transfer pricing policies/methods.	\$225.00	\$427.50
Hall,Olivia	Staff	12/2/2022	Transfer Pricing	0.5	Internal conference call with A. Bost, D. Yanavitski, and D. Katsnelson, O. Hall to discuss founder loans	\$225.00	\$112.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Hall,Olivia	Staff	12/2/2022	Transfer Pricing	2.2	Reviewed file and reorganized internal site; Reviewed enterprise intercompany agreements and other documents to determine appropriate transfer pricing policies/methods	\$225.00	\$495.00
Karan,Anna Suncheuri	Staff	12/2/2022	Transfer Pricing	0.3	Regroup call discussing internal deadline for upcoming client meeting with S. Canale, O. Hall, A. Karan, D. Yanavitski and D. Katsnelson	\$225.00	\$67.50
Karan,Anna Suncheuri	Staff	12/2/2022	Transfer Pricing	0.5	Internal conference call with A. Bost, D. Yanavitski, D. Katsnelson, O. Hall, and A. Karan to analyze intercompany agreements.	\$225.00	\$112.50
Karan,Anna Suncheuri	Staff	12/2/2022	Transfer Pricing	0.5	internal catch up O. Hall, S. Canale, D. Yanavitski, D. Katsnelson, discussing reviewing intercompany agreements	\$225.00	\$112.50
Katsnelson,David	Manager	12/2/2022	Transfer Pricing	0.3	call with D. Katsnelson; S. Canale; O. Hall; L. Rodriguez; D. Yanavitski to highlight priorities and develop process to review materials pertinent to transfer pricing	\$525.00	\$157.50
Katsnelson,David	Manager	12/2/2022	Transfer Pricing	0.3	Regroup call discussing internal deadline for upcoming client meeting with S. Canale, O. Hall, A. Karan, D. Yanavitski and D. Katsnelson	\$525.00	\$157.50
Katsnelson,David	Manager	12/2/2022	Transfer Pricing	0.5	Internal conference call with A. Bost, D. Yanavitski, D. Katsnelson, O. Hall, and A. Karan to analyze intercompany agreements.	\$525.00	\$262.50
Katsnelson,David	Manager	12/2/2022	Transfer Pricing	1.1	FTX - Transfer Pricing review of Interco agreements.	\$525.00	\$577.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Katsnelson,David	Manager	12/2/2022	Transfer Pricing	1.1	Bi-weekly meeting - 12.2 meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$577.50
Katsnelson,David	Manager	12/2/2022	Transfer Pricing	1.6	FTX - prepare list of required Transfer Pricing documentation for jurisdictions where FTX operates, what documents FTX has, and potential penalties	\$525.00	\$840.00
Yanavitski,David	Senior Manager	12/2/2022	Transfer Pricing	0.1	Teams call with A. Bost, D. Katsnelson, O. Hall, S. Canale and D. Yanavitski to review updated memo before sending to T Shea	\$650.00	\$65.00
Yanavitski,David	Senior Manager	12/2/2022	Transfer Pricing	0.2	Internal call with A. Bost and D. Yanavitski to determine information flow from EY Leaders FTX call down to US Transfer Pricing team on FTX	\$650.00	\$130.00
Yanavitski,David	Senior Manager	12/2/2022	Transfer Pricing	0.5	Internal conference call with A. Bost, D. Yanavitski, and D. Katsnelson, O. Hall to discuss founder loans	\$650.00	\$325.00
Yanavitski,David	Senior Manager	12/2/2022	Transfer Pricing	0.3	call with D. Katsnelson; S. Canale; O. Hall; L. Rodriguez; to highlight priorities and develop process to review materials pertinent to transfer pricing	\$650.00	\$195.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Yanavitski,David	Senior Manager	12/2/2022	Transfer Pricing	0.3	Regroup call discussing internal deadline for upcoming client meeting with S. Canale, O. Hall, A. Karan, D. Yanavitski and D. Katsnelson	\$650.00	\$195.00
Yanavitski,David	Senior Manager	12/2/2022	Transfer Pricing	0.5	Internal conference call with A. Bost, D. Yanavitski, D. Katsnelson, O. Hall, and A. Karan to analyze intercompany agreements.	\$650.00	\$325.00
Bost,Anne	Managing Director	12/3/2022	Transfer Pricing	0.2	FTX.2 call with A. Bost, O. Hall, D. Yanavitski review draft memo and draft excel related to intercompany services and loans	\$775.00	\$155.00
Bost,Anne	Managing Director	12/3/2022	Transfer Pricing	0.4	FTX.2 call with A. Bost, T. Shea to discuss urgent request to cross-check data and summarize for the ad hoc request for an exec summary for John Ray (FTX)'s congressional testimony	\$775.00	\$310.00
Bost,Anne	Managing Director	12/3/2022	Transfer Pricing	12.0	Reviewed enterprise intercompany agreements and other documents to determine appropriate transfer pricing policies/methods; Call with A. Bost, O. Hall and T. Shea to discuss new requests	\$775.00	\$9,300.00
Canale,Steven P.	Staff	12/3/2022	Transfer Pricing	10.2	Analyzed and validated enterprise intercompany arrangements including service agreements, financing arrangements and loans.	\$225.00	\$2,295.00
Hall,Olivia	Staff	12/3/2022	Transfer Pricing	12.0	Reviewed enterprise intercompany agreements and other documents to determine appropriate transfer pricing policies/methods; Call with A. Bost, O. Hall and T. Shea to discuss new requests	\$225.00	\$2,700.00
Karan,Anna Suncheuri	Staff	12/3/2022	Transfer Pricing	2.3	Reviewing enterprise intercompany agreements and other documents to determine transfer pricing policies/methods.	\$225.00	\$517.50
Katsnelson,David	Manager	12/3/2022	Transfer Pricing	0.9	FTX - Review of prior year tax returns for specific entities re: any potential transfer pricing implications	\$525.00	\$472.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Katsnelson,David	Manager	12/3/2022	Transfer Pricing	1.1	FTX - Transfer Pricing Compliance requirements by Jurisdiction of entity	\$525.00	\$577.50
Katsnelson,David	Manager	12/3/2022	Transfer Pricing	1.7	FTX - Analysis of active international entities and Transfer Pricing requirements for each entity	\$525.00	\$892.50
Bost,Anne	Managing Director	12/4/2022	Transfer Pricing	0.1	Teams call with A. Bost, D. Yanavitski, D. Katsnelson, O. Hall, S. Canale to review updated memo before sending to T Shea	\$775.00	\$77.50
Bost,Anne	Managing Director	12/4/2022	Transfer Pricing	0.1	FTX Review updated progress tracker to discern whether current Transfer Pricing work streams and status update are current and stated correctly	\$775.00	\$77.50
Bost,Anne	Managing Director	12/4/2022	Transfer Pricing	0.2	review internal correspondence providing updates on engagement expectations and respond	\$775.00	\$155.00
Bost,Anne	Managing Director	12/4/2022	Transfer Pricing	0.5	FTX - Call with A. Bost, S. Canale, D. Katsnelson, O. Hall, and D. Yanavitski re founder's loans	\$775.00	\$387.50
Bost,Anne	Managing Director	12/4/2022	Transfer Pricing	0.5	call with A. Bost, T. Shea, D. Yanavitski, D. Katsnelson, O. Hall, S. Canale to discuss expectations and explain requirements on loans and financing in preparation for John Hays congressional testimony	\$775.00	\$387.50
Bost,Anne	Managing Director	12/4/2022	Transfer Pricing	0.5	FTX internal Teams call with A. Bost and T. Shea to strategize work required to prepare excel and memo on loans and financing in preparation for John Hays congressional testimony	\$775.00	\$387.50
Canale,Steven P.	Staff	12/4/2022	Transfer Pricing	0.1	Teams call with A. Bost, D. Yanavitski, D. Katsnelson, O. Hall, S. Canale to review updated memo before sending to T Shea	\$225.00	\$22.50
Canale,Steven P.	Staff	12/4/2022	Transfer Pricing	0.5	FTX - Call with A. Bost, S. Canale, D. Katsnelson, O. Hall, and D. Yanavitski re founder's loans	\$225.00	\$112.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Canale,Steven P.	Staff	12/4/2022	Transfer Pricing	1.8	Call to review founder's loans agreements with D. Katsnelson, S. Canale, O. Hall, and D. Yanavitski	\$225.00	\$405.00
Hall,Olivia	Staff	12/4/2022	Transfer Pricing	0.5	FTX - Call with A. Bost, S. Canale, D. Katsnelson, O. Hall, and D. Yanavitski re founder's loans	\$225.00	\$112.50
Hall,Olivia	Staff	12/4/2022	Transfer Pricing	1.8	Call to review founder's loans agreements with D. Katsnelson, S. Canale, O. Hall, and D. Yanavitski	\$225.00	\$405.00
Katsnelson,David	Manager	12/4/2022	Transfer Pricing	0.1	Teams call with A. Bost, D. Yanavitski, D. Katsnelson, O. Hall, S. Canale to review updated memo before sending to T Shea	\$525.00	\$52.50
Katsnelson,David	Manager	12/4/2022	Transfer Pricing	0.3	Call with D. Yanavitski and D. Katsnelson to discuss next steps in Transfer Pricing analysis	\$525.00	\$157.50
Katsnelson,David	Manager	12/4/2022	Transfer Pricing	0.4	FTX - Set up Information Document Request preparation	\$525.00	\$210.00
Katsnelson,David	Manager	12/4/2022	Transfer Pricing	0.5	FTX - Call with A. Bost, S. Canale, D. Katsnelson, O. Hall, and D. Yanavitski re founder's loans	\$525.00	\$262.50
Katsnelson,David	Manager	12/4/2022	Transfer Pricing	0.8	FTX - Review of prior year tax returns for specific entities re: any potential transfer pricing implications	\$525.00	\$420.00
Katsnelson,David	Manager	12/4/2022	Transfer Pricing	1.8	Call to review founder's loans agreements with D. Katsnelson, S. Canale, O. Hall, and D. Yanavitski	\$525.00	\$945.00
Katsnelson,David	Manager	12/4/2022	Transfer Pricing	1.3	FTX - Review of founder's loan agreements	\$525.00	\$682.50
Yanavitski,David	Senior Manager	12/4/2022	Transfer Pricing	0.3	Call with D. Yanavitski and D. Katsnelson to discuss next steps in Transfer Pricing analysis	\$650.00	\$195.00
Yanavitski,David	Senior Manager	12/4/2022	Transfer Pricing	0.5	FTX - Call with A. Bost, S. Canale, D. Katsnelson, O. Hall, and D. Yanavitski re founder's loans	\$650.00	\$325.00
Yanavitski,David	Senior Manager	12/4/2022	Transfer Pricing	1.8	Call to review founder's loans agreements with D. Katsnelson, S. Canale, O. Hall, and D. Yanavitski	\$650.00	\$1,170.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Bost,Anne	Managing Director	12/5/2023	Transfer Pricing	0.6	Bi-weekly meeting - meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott M. Johnson A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos C. Gengler M. Palumbo P. Stratton L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$775.00	\$465.00
Bost,Anne	Managing Director	12/5/2022	Transfer Pricing	0.2	Internal call regarding status update for transfer pricing workstream. Call participants S. Canale, A. Bost, D. Yanavitski, D. Katsnelson, O. Hall and L. Rodriguez	\$775.00	\$155.00
Bost,Anne	Managing Director	12/5/2022	Transfer Pricing	0.5	Call with A Bost, J Flannery, L Rodriguez, S Canale, and D Katsnelson to discuss intercompany agreements received to date and the further information we will need to request	\$775.00	\$387.50
Canale,Steven P.	Staff	12/5/2022	Transfer Pricing	0.2	Internal call regarding status update for transfer pricing workstream. Call participants S. Canale, A. Bost, D. Yanavitski, D. Katsnelson, O. Hall and L. Rodriguez	\$225.00	\$45.00
Canale,Steven P.	Staff	12/5/2022	Transfer Pricing	0.5	Call with A Bost, J Flannery, L Rodriguez, S Canale, and D Katsnelson to discuss intercompany agreements received to date and the further information we will need to request	\$225.00	\$112.50
Canale,Steven P.	Staff	12/5/2022	Transfer Pricing	0.7	Internal call with O. Hall and L. Rodriguez and S. Canale to discuss strategy regarding information request.	\$225.00	\$157.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Canale,Steven P.	Staff	12/5/2022	Transfer Pricing	1.7	Analyzed intercompany arrangements to identify missing transfer pricing information for risk compliance.	\$225.00	\$382.50
Flannery,Jennifer	Manager	12/5/2022	Transfer Pricing	0.5	Call with A Bost, J Flannery, L Rodriguez, S Canale, and D Katsnelson to discuss intercompany agreements received to date and the further information we will need to request	\$525.00	\$262.50
Hall,Olivia	Staff	12/5/2022	Transfer Pricing	0.3	Draft master entity list based on intercompany agreement analysis prepared by EY US Transfer Pricing team	\$225.00	\$67.50
Hall,Olivia	Staff	12/5/2022	Transfer Pricing	0.2	Internal call regarding status update for transfer pricing workstream. Call participants S. Canale, A. Bost, D. Yanavitski, D. Katsnelson, O. Hall and L. Rodriguez	\$225.00	\$45.00
Hall,Olivia	Staff	12/5/2022	Transfer Pricing	0.7	Internal call with O. Hall and L. Rodriguez and S. Canale to discuss strategy regarding information request.	\$225.00	\$157.50
Hall,Olivia	Staff	12/5/2022	Transfer Pricing	0.5	Call with A Bost, J Flannery, L Rodriguez, S Canale, and D Katsnelson to discuss intercompany agreements received to date and the further information we will need to request	\$225.00	\$112.50
Hall,Olivia	Staff	12/5/2022	Transfer Pricing	4.0	Analyze and review intercompany agreements to determine cross-border activity and prepare Information document request and provide comments	\$225.00	\$900.00
Katsnelson,David	Manager	12/5/2022	Transfer Pricing	0.2	Internal call regarding status update for transfer pricing workstream. Call participants S. Canale, A. Bost, D. Yanavitski, D. Katsnelson, O. Hall and L. Rodriguez	\$525.00	\$105.00
Katsnelson,David	Manager	12/5/2022	Transfer Pricing	0.2	FTX - status update call with A Bost, S Canale, O Hall, D Yanavitski, D. Katsnelson, L Rodriguez	\$525.00	\$105.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Katsnelson,David	Manager	12/5/2022	Transfer Pricing	0.5	Call with A Bost, J Flannery, L Rodriguez, S Canale, and D Katsnelson to discuss intercompany agreements received to date and the further information we will need to request	\$525.00	\$262.50
Katsnelson,David	Manager	12/5/2022	Transfer Pricing	0.6	Bi-weekly meeting - [12/5/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$315.00
Katsnelson,David	Manager	12/5/2022	Transfer Pricing	0.7	FTX - Start review of Transfer Pricing reports	\$525.00	\$367.50
Katsnelson,David	Manager	12/5/2022	Transfer Pricing	1.6	FTX - review balance sheets for intercompany accounts receivable	\$525.00	\$840.00
Yanavitski,David	Senior Manager	12/5/2022	Transfer Pricing	0.2	Internal call regarding status update for transfer pricing workstream. Call participants S. Canale, A. Bost, D. Yanavitski, D. Katsnelson, O. Hall and L. Rodriguez	\$650.00	\$130.00
Yanavitski,David	Senior Manager	12/5/2022	Transfer Pricing	0.2	Status update call with A Bost, S Canale, O Hall, D Katsnelson, L Rodriguez	\$650.00	\$130.00
Bost,Anne	Managing Director	12/6/2022	Transfer Pricing	0.3	Call between A. Bost and J. Flannery to have a discussion on the project overview, including work to be performed, deliverables and outputs, and timeline.	\$775.00	\$232.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Bost,Anne	Managing Director	12/6/2022	Transfer Pricing	0.5	Internal call with A. Bost, J. Flannery, L. Rodriguez, D. Katsnelson, O. Hall, S. Canale to regroup on intercompany agreement progress and next steps.	\$775.00	\$387.50
Canale,Steven P.	Staff	12/6/2022	Transfer Pricing	0.5	Internal call with A. Bost, J. Flannery, L. Rodriguez, D. Katsnelson, O. Hall, S. Canale to regroup on intercompany agreement progress and next steps.	\$225.00	\$112.50
Canale,Steven P.	Staff	12/6/2022	Transfer Pricing	0.5	Internal call with S. Canale, D. Yanavitski and D. Katsnelson regarding strategy for enterprise functional profile.	\$225.00	\$112.50
Canale,Steven P.	Staff	12/6/2022	Transfer Pricing	3.9	Analyzed intercompany arrangements to identify missing transfer pricing information for risk compliance.	\$225.00	\$877.50
Flannery,Jennifer	Manager	12/6/2022	Transfer Pricing	0.3	Call between A. Bost and J. Flannery to have a discussion on the project overview, including work to be performed, deliverables and outputs, and timeline.	\$525.00	\$157.50
Flannery,Jennifer	Manager	12/6/2022	Transfer Pricing	0.5	Internal call with A. Bost, J. Flannery, L. Rodriguez, D. Katsnelson, O. Hall, S. Canale to regroup on intercompany agreement progress and next steps.	\$525.00	\$262.50
Hall,Olivia	Staff	12/6/2022	Transfer Pricing	0.5	Analyze intercompany agreements to determine cross-border activity and prepare Information document request	\$225.00	\$112.50
Katsnelson,David	Manager	12/6/2022	Transfer Pricing	0.3	FTX - update trackers for next steps	\$525.00	\$157.50
Katsnelson,David	Manager	12/6/2022	Transfer Pricing	0.5	Internal call with A. Bost, J. Flannery, L. Rodriguez, D. Katsnelson, O. Hall, S. Canale to regroup on intercompany agreement progress and next steps.	\$525.00	\$262.50
Katsnelson,David	Manager	12/6/2022	Transfer Pricing	0.5	FTX - call with D. Yanavitski, S Canale, D. Katsnelson to discuss analysis of potential Transfer Pricing exposure	\$525.00	\$262.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Katsnelson,David	Manager	12/6/2022	Transfer Pricing	1.2	FTX - review of options agreement and determining missing agreements	\$525.00	\$630.00
Katsnelson,David	Manager	12/6/2022	Transfer Pricing	2.3	FTX - review 2019 and 2020 transfer pricing reports for specific entities	\$525.00	\$1,207.50
Yanavitski,David	Senior Manager	12/6/2022	Transfer Pricing	0.5	FTX - call with D. Yanavitski, S Canale, D. Katsnelson to discuss analysis of potential Transfer Pricing exposure	\$650.00	\$325.00
Bost,Anne	Managing Director	12/7/2022	Transfer Pricing	0.5	Internal conference call between Transfer Pricing team and Value-Added Tax team to discuss transfer pricing intercompany arrangement analysis findings, value-added tax implications and future strategy. Call participants were S. Canale, K. Madhok, M. Gil Diez de Leon, M. Guinet, D. Katsnelson, J. Flannery, L. Rodriguez, A. Bost and O. Hall.	\$775.00	\$387.50
Canale,Steven P.	Staff	12/7/2022	Transfer Pricing	0.5	Internal conference call between Transfer Pricing team and Value-Added Tax team to discuss transfer pricing intercompany arrangement analysis findings, value-added tax implications and future strategy. Call participants were S. Canale, K. Madhok, M. Gil Diez de Leon, M. Guinet, D. Katsnelson, J. Flannery, L. Rodriguez, A. Bost and O. Hall.	\$225.00	\$112.50
Canale,Steven P.	Staff	12/7/2022	Transfer Pricing	1.8	Finalization of transfer pricing information request analysis.	\$225.00	\$405.00
Hall,Olivia	Staff	12/7/2022	Transfer Pricing	0.5	Internal conference call between Transfer Pricing team and Value-Added Tax team to discuss transfer pricing intercompany arrangement analysis findings, value-added tax implications and future strategy. Call participants were S. Canale, K. Madhok, M. Gil Diez de Leon, M. Guinet, D. Katsnelson, J. Flannery, L. Rodriguez, A. Bost and O. Hall.	\$225.00	\$112.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Katsnelson,David	Manager	12/7/2022	Transfer Pricing	0.5	Bi-weekly meeting - [12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$262.50
Bost,Anne	Managing Director	12/8/2022	Transfer Pricing	0.3	Internal conference call between A. Bost and J. Flannery to go through the Information Request and determine any further information needed.	\$775.00	\$232.50
Bost,Anne	Managing Director	12/8/2022	Transfer Pricing	0.5	Internal conference call between Transfer Pricing team and Value-Added Tax team to discuss transfer pricing intercompany arrangement analysis findings, value-added tax implications and future strategy. Call participants were K. Madhok, M. Leon, M. Guinet, D. Katsnelson, J. Flannery, L. Rodriguez, S. Canale and O. Hall, A. Bost	\$775.00	\$387.50
Bost,Anne	Managing Director	12/8/2022	Transfer Pricing	3.0	Review documents provided to EY, including contracts, Japan Transfer Pricing documentation	\$775.00	\$2,325.00
Canale,Steven P.	Staff	12/8/2022	Transfer Pricing	0.4	Meeting with J. Flannery to discuss enterprise structure as relates to transfer pricing arrangements.	\$225.00	\$90.00
Canale,Steven P.	Staff	12/8/2022	Transfer Pricing	0.5	Finalization of transfer pricing information request.	\$225.00	\$112.50
Canale,Steven P.	Staff	12/8/2022	Transfer Pricing	1.2	Meeting with D. Katsnelson, S. Canale for final review of transfer pricing information request.	\$225.00	\$270.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Flannery,Jennifer	Manager	12/8/2022	Transfer Pricing	0.3	Internal conference call between A. Bost and J. Flannery to go through the Information Request and determine any further information needed.	\$525.00	\$157.50
Flannery,Jennifer	Manager	12/8/2022	Transfer Pricing	0.4	Meeting with S. Canale to discuss enterprise structure as relates to transfer pricing arrangements.	\$525.00	\$210.00
Flannery,Jennifer	Manager	12/8/2022	Transfer Pricing	0.5	Internal conference call between Transfer Pricing team and Value-Added Tax team to discuss transfer pricing intercompany arrangement analysis findings, value-added tax implications and future strategy. Call participants were K. Madhok, M. Leon, M. Guinet, D. Katsnelson, J. Flannery, L. Rodriguez, S. Canale and O. Hall, A. Bost	\$525.00	\$262.50
Hall,Olivia	Staff	12/8/2022	Transfer Pricing	0.5	Internal conference call between Transfer Pricing team and Value-Added Tax team to discuss transfer pricing intercompany arrangement analysis findings, value-added tax implications and future strategy. Call participants were K. Madhok, M. Leon, M. Guinet, D. Katsnelson, J. Flannery, L. Rodriguez, S. Canale and O. Hall, A. Bost	\$225.00	\$112.50
Hall,Olivia	Staff	12/8/2022	Transfer Pricing	1.0	Finish analysis of intercompany agreements to determine cross-border activity and prepare Information document request	\$225.00	\$225.00
Katsnelson,David	Manager	12/8/2022	Transfer Pricing	0.5	Internal conference call between Transfer Pricing team and Value-Added Tax team to discuss transfer pricing intercompany arrangement analysis findings, value-added tax implications and future strategy. Call participants were K. Madhok, M. Leon, M. Guinet, D. Katsnelson, J. Flannery, L. Rodriguez, S. Canale and O. Hall, A. Bost	\$525.00	\$262.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Katsnelson,David	Manager	12/8/2022	Transfer Pricing	1.2	FTX - Meeting to review Information document request requests with D. Katsnelson, S Canale	\$525.00	\$630.00
Bost,Anne	Managing Director	12/9/2022	Transfer Pricing	0.5	Internal call with S. Canale, J. Flannery, D. Katsnelson, O. Hall, A. Bost, and D. Yanavitski to discuss next steps in transfer pricing analysis.	\$775.00	\$387.50
Bost,Anne	Managing Director	12/9/2022	Transfer Pricing	3.0	Review prior period returns, intercompany agreements and loan documents provided to EY	\$775.00	\$2,325.00
Canale,Steven P.	Staff	12/9/2022	Transfer Pricing	0.5	Internal call with S. Canale, J. Flannery, D. Katsnelson, O. Hall, A. Bost, and D. Yanavitski to discuss next steps in transfer pricing analysis.	\$225.00	\$112.50
Canale,Steven P.	Staff	12/9/2022	Transfer Pricing	0.6	Building FTX enterprise functional profile analysis based on entrepreneurial / limited risk service providers.	\$225.00	\$135.00
Hall,Olivia	Staff	12/9/2022	Transfer Pricing	0.5	Internal call with S. Canale, J. Flannery, D. Katsnelson, O. Hall, A. Bost, and D. Yanavitski to discuss next steps in transfer pricing analysis.	\$225.00	\$112.50
Katsnelson,David	Manager	12/9/2022	Transfer Pricing	0.3	FTX - Call with D Yanavitski to review Transfer Pricing progress and next steps	\$525.00	\$157.50
Katsnelson,David	Manager	12/9/2022	Transfer Pricing	0.5	Internal call with S. Canale, J. Flannery, D. Katsnelson, O. Hall, A. Bost, and D. Yanavitski to discuss next steps in transfer pricing analysis.	\$525.00	\$262.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Katsnelson,David	Manager	12/9/2022	Transfer Pricing	0.9	Bi-weekly meeting - [12/9/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$472.50
Katsnelson,David	Manager	12/9/2022	Transfer Pricing	1.7	FTX - analyze balance sheets for intercompany accounts payable/receivable	\$525.00	\$892.50
Yanavitski,David	Senior Manager	12/9/2022	Transfer Pricing	0.3	Call with D Katsnelson, D. Yanavitski to review Transfer Pricing progress and next steps	\$650.00	\$195.00
Yanavitski,David	Senior Manager	12/9/2022	Transfer Pricing	0.5	FTX - Regroup call with A Bost, J Flannery, D Katsnelson, O Hall, S Canale to discuss progress and next steps	\$650.00	\$325.00
Bost,Anne	Managing Director	12/12/2022	Transfer Pricing	0.5	FTX Call with A. Bost, D. Katsnelson, D McComber, J Flannery, G Di Stefano to review currently known risks and highlight areas of transfer pricing concern ascertained to this point for inclusion in an overall document provided by Tom Shea to Sullivan and Cromwell	\$775.00	\$387.50
Bost,Anne	Managing Director	12/12/2022	Transfer Pricing	0.5	FTX Service Tower leaders call to discuss first draft of deliverable due 16 December. Attended by A. Bost, P Ash; T Shea; K Staromiejska; L Lovelace; D Bailey; M Musano; A Cotopoulos; L Jayanthi; K Madhok; J Berman; j Scott;	\$775.00	\$387.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Canale,Steven P.	Staff	12/12/2022	Transfer Pricing	0.2	Internal conference call to discuss latest developments in transfer pricing workstream, data availability updates, and progress report/timeline planning. Call participants S. Canale, J. Flannery, O. Hall and D. Katsnelson.	\$225.00	\$45.00
Canale,Steven P.	Staff	12/12/2022	Transfer Pricing	0.3	Planning and strategy regarding enterprise functional profile workstream.	\$225.00	\$67.50
Canale,Steven P.	Staff	12/12/2022	Transfer Pricing	0.7	Internal conference call to discuss FTX enterprise transfer pricing workstream, tax treaty implications, and existing documentation reports. Call participants S. Canale O. Hall, D. McComber, G. Di Stefano and D. Katsnelson.	\$225.00	\$157.50
Canale,Steven P.	Staff	12/12/2022	Transfer Pricing	1.4	Research and preparation of transfer pricing enterprise functional matrix.	\$225.00	\$315.00
Di Stefano,Giulia	Senior	12/12/2022	Transfer Pricing	0.5	Call with A Bost, D McComber, J Flannery, G Di Stefano, D Katsnelson to review currently known risks and highlight areas of transfer pricing concern ascertained to this point for inclusion in an overall document provided by Tom Shea to Sullivan and Cromwell	\$395.00	\$197.50
Di Stefano,Giulia	Senior	12/12/2022	Transfer Pricing	0.7	Internal conference call to discuss FTX enterprise transfer pricing workstream, tax treaty implications, and existing documentation reports. Call participants O. Hall, D. McComber, G. Di Stefano and D. Katsnelson.	\$395.00	\$276.50
Di Stefano,Giulia	Senior	12/12/2022	Transfer Pricing	0.5	FTX Call with A. Bost, D. Katsnelson, D McComber, J Flannery, G Di Stefano to review currently known risks and highlight areas of transfer pricing concern ascertained to this point for inclusion in an overall document provided by Tom Shea to Sullivan and Cromwell	\$395.00	\$197.50
Di Stefano,Giulia	Senior	12/12/2022	Transfer Pricing	1.0	Reviewed available Transfer Pricing documentation	\$395.00	\$395.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Flannery,Jennifer	Manager	12/12/2022	Transfer Pricing	0.2	Internal conference call to discuss latest developments in transfer pricing workstream, data availability updates, and progress report/timeline planning. Call participants S. Canale, J. Flannery, O. Hall and D. Katsnelson.	\$525.00	\$105.00
Hall,Olivia	Staff	12/12/2022	Transfer Pricing	0.3	Internal call with S. Canale	\$225.00	\$67.50
Hall,Olivia	Staff	12/12/2022	Transfer Pricing	0.2	Internal conference call to discuss latest developments in transfer pricing workstream, data availability updates, and progress report/timeline planning. Call participants S. Canale, J. Flannery, O. Hall and D. Katsnelson.	\$225.00	\$45.00
Hall,Olivia	Staff	12/12/2022	Transfer Pricing	0.9	Prepared functional profile of each entity participating in any related party transactions	\$225.00	\$202.50
Hall,Olivia	Staff	12/12/2022	Transfer Pricing	1.0	Prepared functional profile analysis of related entities to conduct transfer pricing intercompany analysis	\$225.00	\$225.00
Katsnelson,David	Manager	12/12/2022	Transfer Pricing	0.2	Internal conference call to discuss latest developments in transfer pricing workstream, data availability updates, and progress report/timeline planning. Call participants S. Canale, J. Flannery, O. Hall and D. Katsnelson.	\$525.00	\$105.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Katsnelson,David	Manager	12/12/2022	Transfer Pricing	1.0	Bi-weekly meeting - [12/12/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$525.00
Katsnelson,David	Manager	12/12/2022	Transfer Pricing	0.2	Internal conference call to discuss latest developments in transfer pricing workstream, data availability updates, and progress report/timeline planning. Call participants S. Canale, J. Flannery, O. Hall and D. Katsnelson.	\$525.00	\$105.00
Katsnelson,David	Manager	12/12/2022	Transfer Pricing	0.5	FTX Call with A. Bost, D. Katsnelson, D McComber, J Flannery, G Di Stefano to review currently known risks and highlight areas of transfer pricing concern ascertained to this point for inclusion in an overall document provided by Tom Shea to Sullivan and Cromwell	\$525.00	\$262.50
Katsnelson,David	Manager	12/12/2022	Transfer Pricing	2.1	FTX - Analyze 2022 Financials by entity for Transfer Pricing exposure	\$525.00	\$1,102.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Katsnelson,David	Manager	12/22/2022	Transfer Pricing	1.0	Call with Sullivan and Cromwell and Alvarez regarding state filings for specific entities as well as transfer pricing considerations. Attendees: Lakshmi Jayanthi, Doug Bailey, Lauren Lovelace, Donna McComber, David Katsnelson, Thomas Shea, James Scott, Matt Musano, Walter Bieganski, Chris Howe (Alvarez & Marsal), David Hariton, Andrey Ulyanenko (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Bill Seaway (Alvarez & Marsal)	\$525.00	\$525.00
McComber,Donna	National Partner/Principal	12/22/2022	Transfer Pricing	1.0	Call with Sullivan and Cromwell and Alvarez regarding state filings for specific entities as well as transfer pricing considerations. Attendees: Lakshmi Jayanthi, Doug Bailey, Lauren Lovelace, Donna McComber, David Katsnelson, Thomas Shea, James Scott, Matt Musano, Walter Bieganski, Chris Howe (Alvarez & Marsal), David Hariton, Andrey Ulyanenko (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Bill Seaway (Alvarez & Marsal)	\$990.00	\$990.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
McComber, Donna	National Partner/Principal	12/12/2022	Transfer Pricing	1.0	Bi-weekly meeting - [12/12/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$990.00	\$990.00
McComber, Donna	National Partner/Principal	12/12/2022	Transfer Pricing	0.7	Internal conference call to discuss FTX enterprise transfer pricing workstream, tax treaty, implications, and existing documentation reports. call participants: O. Hall; D. McComber; G. Di Stefano and D. Katsnelson	\$990.00	\$693.00
McComber, Donna	National Partner/Principal	12/12/2022	Transfer Pricing	0.5	FTX Call with A. Bost, D. Katsnelson, D. McComber, J. Flannery, G. Di Stefano to review currently known risks and highlight areas of transfer pricing concern ascertained to this point for inclusion in an overall document provided by Tom Shea to Sullivan and Cromwell	\$990.00	\$495.00
Canale, Steven P.	Staff	12/13/2022	Transfer Pricing	0.2	Internal conference call to discuss latest developments in transfer pricing workstream, data availability updates, and progress report/timeline planning. Call participants S. Canale, J. Flannery, O. Hall and D. Katsnelson.	\$225.00	\$45.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Canale,Steven P.	Staff	12/13/2022	Transfer Pricing	0.5	Internal conference call to discuss improvements on the transfer pricing functional profile workstream and draft/discuss presentation of risk considerations from transfer pricing perspective. Call participants S. Canale, J. Flannery, O. Hall, D. McComber, G. Di Stefano and D. Katsnelson.	\$225.00	\$112.50
Canale,Steven P.	Staff	12/13/2022	Transfer Pricing	0.6	Finalization of transfer pricing documentation/intercompany agreements request.	\$225.00	\$135.00
Canale,Steven P.	Staff	12/13/2022	Transfer Pricing	2.5	Research and preparation of transfer pricing enterprise functional matrix.	\$225.00	\$562.50
Di Stefano,Giulia	Senior	12/13/2022	Transfer Pricing	0.5	Internal conference call to discuss improvements on the transfer pricing functional profile workstream and draft/discuss presentation of risk considerations from transfer pricing perspective. Call participants S. Canale, J. Flannery, O. Hall, D. McComber, G. Di Stefano and D. Katsnelson.	\$395.00	\$197.50
Di Stefano,Giulia	Senior	12/13/2022	Transfer Pricing	0.7	Internal conference call to discuss improvements on the transfer pricing functional profile workstream and draft/discuss presentation of risk considerations from transfer pricing perspective. Call participants J. Flannery, O. Hall, D. McComber, G. Di Stefano and D. Katsnelson	\$395.00	\$276.50
Di Stefano,Giulia	Senior	12/13/2022	Transfer Pricing	1.0	Call to review transfer pricing global risk profile workstream with focus on the intercompany agreements from transfer pricing perspective. Call Participants D. McComber, G. Di Stefano.	\$395.00	\$395.00
Di Stefano,Giulia	Senior	12/13/2022	Transfer Pricing	1.5	Implemented the intercompany agreement excel file, kicking off the Transfer Pricing documentation sheet, fully developed on the following days of the week	\$395.00	\$592.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Flannery,Jennifer	Manager	12/13/2022	Transfer Pricing	0.2	Internal conference call to discuss latest developments in transfer pricing workstream, data availability updates, and progress report/timeline planning. Call participants J. Flannery, O. Hall and D. Katsnelson.	\$525.00	\$105.00
Flannery,Jennifer	Manager	12/13/2022	Transfer Pricing	0.5	Internal conference call to discuss improvements on the transfer pricing functional profile workstream and draft/discuss presentation of risk considerations from transfer pricing perspective. Call participants J. Flannery, S. Canale, L. Rodriguez, O. Hall, D. McComber, G. Di Stefano and D. Katsnelson.	\$525.00	\$262.50
Hall,Olivia	Staff	12/13/2022	Transfer Pricing	0.7	Internal conference call to discuss improvements on the transfer pricing functional profile workstream and draft/discuss presentation of risk considerations from transfer pricing perspective. Call participants J. Flannery, O. Hall, D. McComber, G. Di Stefano and D. Katsnelson	\$225.00	\$157.50
Hall,Olivia	Staff	12/13/2022	Transfer Pricing	0.6	Populated final Robert Lee & Associates information request form for transfer pricing analysis purposes	\$225.00	\$135.00
Hall,Olivia	Staff	12/13/2022	Transfer Pricing	1.5	Analyze functional profile of entities	\$225.00	\$337.50
Katsnelson,David	Manager	12/13/2022	Transfer Pricing	0.2	FTX - Internal call w J Flannery, S Canale, D. Katsnelson, O. Hall to discuss progress and next steps	\$525.00	\$105.00
Katsnelson,David	Manager	12/13/2022	Transfer Pricing	0.3	FTX - review report to update	\$525.00	\$157.50
Katsnelson,David	Manager	12/13/2022	Transfer Pricing	0.7	FTX - Internal conference call to discuss improvements on the transfer pricing functional profile workstream and draft/discuss presentation of risk considerations from transfer pricing perspective. Call participants J. Flannery, O. Hall, D. McComber, G. Di Stefano and D. Katsnelson.	\$525.00	\$367.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Katsnelson,David	Manager	12/13/2022	Transfer Pricing	1.3	FTX - review entity functional profiles and begin mapping to financials	\$525.00	\$682.50
McComber,Donna	National Partner/Principal	12/13/2022	Transfer Pricing	0.7	Internal conference call to discuss improvements on the transfer pricing functional profile workstream and draft/discuss presentation of risk considerations from transfer pricing perspective. Call participants J. Flannery; O. Hall; D. McComber; G. Di Stefano and D. Katsnelson.	\$990.00	\$693.00
McComber,Donna	National Partner/Principal	12/13/2022	Transfer Pricing	0.5	Internal conference call to discuss improvements on the transfer pricing functional profile workstream and draft/discuss presentation of risk considerations from transfer pricing perspective. Call participants S. Canale, J. Flannery, O. Hall, D. McComber, G. Di Stefano and D. Katsnelson.	\$990.00	\$495.00
Canale,Steven P.	Staff	12/14/2022	Transfer Pricing	0.4	Internal conference call to present/discuss transfer pricing documentation requires, penalties, and other information. Also discussed improvements/status on the transfer pricing functional profile workstream. Call participants S. Canale, J. Flannery, O. Hall, D. McComber, G. Di Stefano and L. Rodriguez.	\$225.00	\$90.00
Canale,Steven P.	Staff	12/14/2022	Transfer Pricing	0.5	internal call with O. Hall to finalize Information document request	\$225.00	\$112.50
Canale,Steven P.	Staff	12/14/2022	Transfer Pricing	0.5	Internal staff meeting to review, consolidate information, prepare analysis plan. Participants include O. Hall, L. Rodriguez.	\$225.00	\$112.50
Canale,Steven P.	Staff	12/14/2022	Transfer Pricing	4.3	Research and preparation of transfer pricing enterprise functional matrix to identify market-facing functions and service providers.	\$225.00	\$967.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Di Stefano, Giulia	Senior	12/14/2022	Transfer Pricing	0.4	Internal conference call to present/discuss transfer pricing documentation requires, penalties, and other information. Also discussed improvements/status on the transfer pricing functional profile workstream. Call participants J. Flannery, O. Hall, D. McComber, G. Di Stefano and L. Rodriguez.	\$395.00	\$158.00
Di Stefano, Giulia	Senior	12/14/2022	Transfer Pricing	3.5	Created matrix that highlights the Transfer Pricing documentation requirement in some countries where FTX operates.	\$395.00	\$1,382.50
Flannery, Jennifer	Manager	12/14/2022	Transfer Pricing	0.4	Internal conference call to present/discuss transfer pricing documentation requires, penalties, and other information. Also discussed improvements/status on the transfer pricing functional profile workstream. Call participants J. Flannery, O. Hall, D. McComber, G. Di Stefano and L. Rodriguez.	\$525.00	\$210.00
Hall, Olivia	Staff	12/14/2022	Transfer Pricing	0.5	FTX - internal call with S. Canale to finalize Information document request	\$225.00	\$112.50
Katsnelson, David	Manager	12/14/2022	Transfer Pricing	1.4	Bi-weekly meeting - [12/14/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$735.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Katsnelson,David	Manager	12/14/2022	Transfer Pricing	0.4	Internal conference call to present/discuss transfer pricing documentation requires, penalties, and other information. Also discussed improvements/status on the transfer pricing functional profile workstream. Call participants S. Canale, J. Flannery, O. Hall, D. McComber, G. Di Stefano and L. Rodriguez.	\$525.00	\$210.00
McComber,Donna	National Partner/Principal	12/14/2022	Transfer Pricing	0.4	Internal conference call to present/discuss transfer pricing documentation requires, penalties, and other information. Also discussed improvements/status on the transfer pricing functional profile workstream. Call participants J. Flannery, O. Hall, D. McComber, G. Di Stefano and L. Rodriguez.	\$990.00	\$396.00
Canale,Steven P.	Staff	12/15/2022	Transfer Pricing	1.1	Internal conference call with D. Katsnelson, S. Canale, L. Rodriguez, O. Hall, J. Flannery, D. McComber, G. Di Stefano to review and finalize the transfer pricing functional overview.	\$225.00	\$247.50
Canale,Steven P.	Staff	12/15/2022	Transfer Pricing	3.7	Research and preparation of transfer pricing enterprise functional matrix to identify market-facing functions and service providers.	\$225.00	\$832.50
Di Stefano,Giulia	Senior	12/15/2022	Transfer Pricing	1.1	Internal conference call with D. Katsnelson, S. Canale, L. Rodriguez, O. Hall, J. Flannery, D. McComber, G. Di Stefano to review and finalize the transfer pricing functional overview.	\$395.00	\$434.50
Di Stefano,Giulia	Senior	12/15/2022	Transfer Pricing	3.0	Reviewed the deliverables PowerPoint, reformatted and inserted considerations to the Transfer Pricing slide, Implemented the Transfer Pricing sheet of the functional profile excel spreadsheet, adding exchange of information provisions, treaties and tax information exchange agreements.	\$395.00	\$1,185.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Katsnelson,David	Manager	12/15/2022	Transfer Pricing	1.1	Internal conference call to prepare the transfer pricing functional overview based on intercompany analysis, research, and developmental findings.. Call participants J. Flannery, O. Hall, D. McComber, G. Di Stefano and D. Katsnelson.	\$525.00	\$577.50
McComber,Donna	National Partner/Principal	12/15/2022	Transfer Pricing	1.1	Internal conference call with D. Katsnelson; S. Canale; L. Rodriquez; O. Hall; D. McComber and G. Di Stefano to prepare the transfer pricing functional overview based on intercompany analysis, research and developmental findings.	\$990.00	\$1,089.00
Canale,Steven P.	Staff	12/16/2022	Transfer Pricing	0.5	Internal conference call with to review and finalize the transfer pricing functional overview. Call participants S. Canale J. Flannery, G. Di Stefano, D. Katsnelson, D. McComber, O. Hall, L. Rodriguez.	\$225.00	\$112.50
Canale,Steven P.	Staff	12/16/2022	Transfer Pricing	0.7	Research and preparation of transfer pricing enterprise functional matrix to identify market-facing functions and service providers.	\$225.00	\$157.50
Di Stefano,Giulia	Senior	12/16/2022	Transfer Pricing	0.5	Internal conference call with D. Katsnelson, S. Canale, L. Rodriguez, O. Hall, J. Flannery, D. McComber, G. Di Stefan to review and finalize the transfer pricing functional overview.	\$395.00	\$197.50
Di Stefano,Giulia	Senior	12/16/2022	Transfer Pricing	1.0	final review of the deliverable material, review for typos and formatting	\$395.00	\$395.00
Flannery,Jennifer	Manager	12/16/2022	Transfer Pricing	0.5	Internal conference call with D. Katsnelson, S. Canale, L. Rodriguez, O. Hall, J. Flannery, D. McComber, G. Di Stefan to review and finalize the transfer pricing functional overview.	\$525.00	\$262.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Katsnelson,David	Manager	12/16/2022	Transfer Pricing	0.5	Internal conference call with to review and finalize the transfer pricing functional overview. Call participants S. Canale J. Flannery, G. Di Stefano, D. Katsnelson, D. McComber, O. Hall, L. Rodriguez.	\$525.00	\$262.50
Katsnelson,David	Manager	12/16/2022	Transfer Pricing	0.5	Bi-weekly meeting - meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott M. Johnson A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos C. Gengler M. Palumbo P. Stratton L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$262.50
McComber,Donna	National Partner/Principal	12/16/2022	Transfer Pricing	0.5	Internal conference call with D. Katsnelson, S. Canale, L. Rodriguez, O. Hall, J. Flannery, D. McComber, G. Di Stefan to review and finalize the transfer pricing functional overview.	\$990.00	\$495.00
Canale,Steven P.	Staff	12/19/2022	Transfer Pricing	0.6	FTX Global Kickoff Americas Europe Middle East India Asia	\$225.00	\$135.00
Flannery,Jennifer	Manager	12/19/2022	Transfer Pricing	0.2	Researched into the gaps in knowledge of FTX intellectual property	\$525.00	\$105.00
Flannery,Jennifer	Manager	12/19/2022	Transfer Pricing	0.2	Review of document repository to determine relevant folders for transfer pricing purposes.	\$525.00	\$105.00
Hall,Olivia	Staff	12/19/2022	Transfer Pricing	2.0	Prepare final draft slides for deliverable of initial assessment on company profile and functions to highlight potential risks	\$225.00	\$450.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Katsnelson,David	Manager	12/19/2022	Transfer Pricing	0.5	FTX - Call to discuss Transfer Pricing risk assessment, next steps. Call Participants: L Rally, M Zhou, D McComber, L Jayanthi, L Lovelace, D Bailey left early	\$525.00	\$262.50
Katsnelson,David	Manager	12/19/2022	Transfer Pricing	0.4	Bi-weekly meeting - [12/19/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$210.00
Canale,Steven P.	Staff	12/20/2022	Transfer Pricing	0.8	Internal conference call to review and finalize the transfer pricing final deliverable and discuss comparable uncontrolled transaction analysis used by FTX. Call participants G. Di Stefano, D. Katsnelson, A. Bost, O. Hall, L. Rodriguez, J. Flannery, S. Canale.	\$225.00	\$180.00
Di Stefano,Giulia	Senior	12/20/2022	Transfer Pricing	0.8	Internal conference call to review and finalize the transfer pricing final deliverable and discuss comparable uncontrolled transaction analysis used by FTX. Call participants G. Di Stefano, D. Katsnelson, A. Bost, O. Hall, L. Rodriguez, J. Flannery, S. Canale	\$395.00	\$316.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Di Stefano, Giulia	Senior	12/20/2022	Transfer Pricing	0.8	Internal conference call to review and finalize the transfer pricing final deliverable and discuss comparable uncontrolled transaction analysis used by FTX. Call participants G. Di Stefano, D. Katsnelson, A. Bost, O. Hall, L. Rodriguez, J. Flannery, S. Canale.	\$395.00	\$316.00
Di Stefano, Giulia	Senior	12/20/2022	Transfer Pricing	2.2	3h research of the possibility that the IRS recharacterizes a related party transaction for the unreliability of a previous CUT	\$395.00	\$869.00
Flannery, Jennifer	Manager	12/20/2022	Transfer Pricing	0.8	Internal conference call to review and finalize the transfer pricing final deliverable and discuss comparable uncontrolled transaction analysis used by FTX. Call participants G. Di Stefano, D. Katsnelson, A. Bost, O. Hall, L. Rodriguez, J. Flannery, S. Canale.	\$525.00	\$420.00
Hall, Olivia	Staff	12/20/2022	Transfer Pricing	0.8	FTX - Call to discuss deliverable update and next steps. Call Participants: A Bost, D Katsnelson, J Flannery, O Hall, G Di Stefanos Canale, L Rodriguez.	\$225.00	\$180.00
Hall, Olivia	Staff	12/20/2022	Transfer Pricing	1.0	Research case law and section 482: If a third-party transaction (CUT) was executed based on misleading/falsified information, does that negate its applicability as a reliable CUT?	\$225.00	\$225.00
Katsnelson, David	Manager	12/20/2022	Transfer Pricing	0.5	FTX - Update Deliverable for Transfer Pricing analysis.	\$525.00	\$262.50
Katsnelson, David	Manager	12/20/2022	Transfer Pricing	0.8	FTX - Call to discuss deliverable update and next steps. Call Participants: A Bost, D Katsnelson, J Flannery, O Hall, G Di Stefanos Canale, L Rodriguez.	\$525.00	\$420.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Katsnelson,David	Manager	12/20/2022	Transfer Pricing	1.0	Global kick-off meeting (Americas & Europe Middle East India & Asia) for non-us compliance workstreams including topics on next steps for due diligence, available documentation, FTX contacts, escalations and next steps. Attendees: D. Hammon, T. Shea, T. Knoeller, L. Jayanthi, K. Staromiejska, A. Farrar; Non-US Attendees: non-US service tower lead	\$525.00	\$525.00
Di Stefano,Giulia	Senior	12/21/2022	Transfer Pricing	2.0	Continued research on the possibility that the IRS recharacterizes a related party transaction for the unreliability of a previous CUT	\$395.00	\$790.00
Flannery,Jennifer	Manager	12/21/2022	Transfer Pricing	0.2	Made edits to the wording and presentation of the FTX Tax Diligence Executive Summary	\$525.00	\$105.00
Flannery,Jennifer	Manager	12/21/2022	Transfer Pricing	0.7	Call with D. McComber and J. Flannery to discuss final edits to the FTX Tax Diligence Executive Summary	\$525.00	\$367.50
Hall,Olivia	Staff	12/21/2022	Transfer Pricing	0.8	Review Accounts payable and receivables and send email confirming information received to date	\$225.00	\$180.00
Katsnelson,David	Manager	12/21/2022	Transfer Pricing	0.2	Bi-weekly meeting - [12/21/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$105.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Katsnelson,David	Manager	12/21/2022	Transfer Pricing	0.5	FTX review Transfer Pricing analysis for deliverable	\$525.00	\$262.50
Di Stefano,Giulia	Senior	12/22/2022	Transfer Pricing	2.0	Conducted research on certain prior period transactions to determine International Tax potential implications	\$395.00	\$790.00
Katsnelson,David	Manager	12/22/2022	Transfer Pricing	0.8	FTX review of 2022 Accounts Payable/Receivable for intercompany transactions related to transfer pricing risk.	\$525.00	\$420.00
Katsnelson,David	Manager	12/22/2022	Transfer Pricing	0.9	Call with Sullivan & Cromwell and Alvarez & Marsal to review and analyze major State and local tax and Transfer Pricing issues. Call participants: D Katsnelson, D Hariton (Sullivan & Cromwell), D McComber, K Jacobs (Alvarez & Marsal), J Scott A Kritzman (Alvarez & Marsal), L Jayanthi, L Lovelace, M Musano, R Seaway (Alvarez & Marsal), B Seaway (Alvarez & Marsal), T Shea, A Ulyanenko (Alvarez & Marsal), W Bieganski	\$525.00	\$472.50
McComber,Donna	National Partner/Principal	12/23/2022	Transfer Pricing	0.6	Research and respond to question re: FTX Section 48.2 Question/2021 FTX Binance Transaction	\$990.00	\$594.00
Bost,Anne	Managing Director	12/1/2022	Transfer Pricing	0.6	Transfer pricing kick-off call with T. Shea, A. Bost, D. D. Yanavitski	\$775.00	\$465.00
Yanavitski,David	Senior Manager	12/1/2022	Transfer Pricing	0.6	Transfer pricing kick-off call with T. Shea, A. Bost, D. D. Yanavitski	\$650.00	\$390.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
McComber, Donna	National Partner/Principal	12/2/2022	Transfer Pricing	1.1	Bi-weekly meeting - 12.2 meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$990.00	\$1,089.00
Hall, Olivia	Staff	12/2/2022	Transfer Pricing	0.3	Regroup call discussing internal deadline for upcoming client meeting with S. Canale, O. Hall, A. Karan, D. Yanavitski and D. Katsnelson	\$225.00	\$67.50
Bost, Anne	Managing Director	12/2/2022	Transfer Pricing	0.1	Teams call with A. Bost, D. Katsnelson, O. Hall, S. Canale and D. Yanavitski to review updated memo before sending to T Shea	\$775.00	\$77.50
Hall, Olivia	Staff	12/2/2022	Transfer Pricing	0.1	Teams call with A. Bost, D. Katsnelson, O. Hall, S. Canale and D. Yanavitski to review updated memo before sending to T Shea	\$225.00	\$22.50
Canale, Steven P.	Staff	12/2/2022	Transfer Pricing	0.1	Teams call with A. Bost, D. Katsnelson, O. Hall, S. Canale and D. Yanavitski to review updated memo before sending to T Shea	\$225.00	\$22.50
Bost, Anne	Managing Director	12/2/2022	Transfer Pricing	0.5	Internal conference call with A. Bost, D. Yanavitski, and D. Katsnelson, O. Hall to discuss founder loans	\$775.00	\$387.50
Katsnelson, David	Manager	12/2/2022	Transfer Pricing	0.5	Internal conference call with A. Bost, D. Yanavitski, and D. Katsnelson, O. Hall to discuss founder loans	\$525.00	\$262.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Hall,Olivia	Staff	12/3/2022	Transfer Pricing	0.2	FTX.2 call with A. Bost, O. Hall, D. Yanavitski review draft memo and draft excel related to intercompany services and loans	\$225.00	\$45.00
Yanavitski,David	Senior Manager	12/3/2022	Transfer Pricing	0.2	FTX.2 call with A. Bost, O. Hall, D. Yanavitski review draft memo and draft excel related to intercompany services and loans	\$650.00	\$130.00
Yanavitski,David	Senior Manager	12/4/2022	Transfer Pricing	0.1	Teams call with A. Bost, D. Yanavitski, D. Katsnelson, O. Hall, S. Canale to review updated memo before sending to T Shea	\$650.00	\$65.00
Hall,Olivia	Staff	12/4/2022	Transfer Pricing	0.1	Teams call with A. Bost, D. Yanavitski, D. Katsnelson, O. Hall, S. Canale to review updated memo before sending to T Shea	\$225.00	\$22.50
Yanavitski,David	Senior Manager	12/4/2022	Transfer Pricing	0.5	call with A. Bost, T. Shea, D. Yanavitski, D. Katsnelson, O. Hall, S. Canale to discuss expectations and explain requirements on loans and financing in preparation for John Hays congressional testimony	\$650.00	\$325.00
Katsnelson,David	Manager	12/4/2022	Transfer Pricing	0.5	call with A. Bost, T. Shea, D. Yanavitski, D. Katsnelson, O. Hall, S. Canale to discuss expectations and explain requirements on loans and financing in preparation for John Hays congressional testimony	\$525.00	\$262.50
Hall,Olivia	Staff	12/4/2022	Transfer Pricing	0.5	call with A. Bost, T. Shea, D. Yanavitski, D. Katsnelson, O. Hall, S. Canale to discuss expectations and explain requirements on loans and financing in preparation for John Hays congressional testimony	\$225.00	\$112.50
Canale,Steven P.	Staff	12/4/2022	Transfer Pricing	0.5	call with A. Bost, T. Shea, D. Yanavitski, D. Katsnelson, O. Hall, S. Canale to discuss expectations and explain requirements on loans and financing in preparation for John Hays congressional testimony	\$225.00	\$112.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Bost, Anne	Managing Director	12/5/2022	Transfer Pricing	0.6	Bi-weekly meeting - [12/5/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$775.00	\$465.00
McComber, Donna	National Partner/Principal	12/5/2022	Transfer Pricing	0.6	Bi-weekly meeting - [12/5/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$990.00	\$594.00
Bost, Anne	Managing Director	12/5/2022	Transfer Pricing	0.2	FTX - status update call with A Bost, S Canale, O Hall, D Yanavitski, D. Katsnelson, L Rodriguez	\$775.00	\$155.00
Canale, Steven P.	Staff	12/5/2022	Transfer Pricing	0.2	FTX - status update call with A Bost, S Canale, O Hall, D Yanavitski, D. Katsnelson, L Rodriguez	\$225.00	\$45.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Hall,Olivia	Staff	12/5/2022	Transfer Pricing	0.2	FTX - status update call with A Bost, S Canale, O Hall, D Yanavitski, D. Katsnelson, L Rodriguez	\$225.00	\$45.00
Rodriguez,Lenny	Senior	12/5/2022	Transfer Pricing	0.2	FTX - status update call with A Bost, S Canale, O Hall, D Yanavitski, D. Katsnelson, L Rodriguez	\$395.00	\$79.00
Bost,Anne	Managing Director	12/5/2022	Transfer Pricing	0.8	Status call with M. Musano, Polly W Ash; Thomas M Shea ; Kristie L Lowery ; Lauren Lovelace ; Anne Bost ; Walter Bieganski; with respect to identifying tax technical issues.	\$775.00	\$620.00
Rodriguez,Lenny	Senior	12/6/2022	Transfer Pricing	0.5	Internal call with A. Bost, J. Flannery, L. Rodriguez, D. Katsnelson, O. Hall, S. Canale to regroup on intercompany agreement progress and next steps.	\$395.00	\$197.50
Yanavitski,David	Senior Manager	12/6/2022	Transfer Pricing	0.5	Internal call with S. Canale, D. Yanavitski and D. Katsnelson regarding strategy for enterprise functional profile.	\$650.00	\$325.00
Katsnelson,David	Manager	12/6/2022	Transfer Pricing	0.5	Internal call with S. Canale, D. Yanavitski and D. Katsnelson regarding strategy for enterprise functional profile.	\$525.00	\$262.50
Canale,Steven P.	Staff	12/6/2022	Transfer Pricing	0.5	FTX - call with D. Yanavitski, S Canale, D. Katsnelson to discuss analysis of potential Transfer Pricing exposure	\$225.00	\$112.50
Katsnelson,David	Manager	12/6/2022	Transfer Pricing	0.5	Internal conference call between Transfer Pricing team and Value-Added Tax team to discuss transfer pricing intercompany arrangement analysis findings, value-added tax implications and future strategy. Call participants include L. Rodriguez, K. Madhok, M. Gil Diez de Leon, M. Guinet, D. Katsnelson, S. Canale, O. Hall, A. Bost, J. Flannery	\$525.00	\$262.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Canale,Steven P.	Staff	12/6/2022	Transfer Pricing	0.5	Internal conference call between Transfer Pricing team and Value-Added Tax team to discuss transfer pricing intercompany arrangement analysis findings, value-added tax implications and future strategy. Call participants include L. Rodriguez, K. Madhok, M. Gil Diez de Leon, M. Guinet, D. Katsnelson, S. Canale, O. Hall, A. Bost, J. Flannery	\$225.00	\$112.50
Hall,Olivia	Staff	12/6/2022	Transfer Pricing	0.5	Internal conference call between Transfer Pricing team and Value-Added Tax team to discuss transfer pricing intercompany arrangement analysis findings, value-added tax implications and future strategy. Call participants include L. Rodriguez, K. Madhok, M. Gil Diez de Leon, M. Guinet, D. Katsnelson, S. Canale, O. Hall, A. Bost, J. Flannery	\$225.00	\$112.50
Bost,Anne	Managing Director	12/6/2022	Transfer Pricing	0.5	Internal conference call between Transfer Pricing team and Value-Added Tax team to discuss transfer pricing intercompany arrangement analysis findings, value-added tax implications and future strategy. Call participants include L. Rodriguez, K. Madhok, M. Gil Diez de Leon, M. Guinet, D. Katsnelson, S. Canale, O. Hall, A. Bost, J. Flannery	\$775.00	\$387.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Bost, Anne	Managing Director	12/7/2022	Transfer Pricing	0.5	Bi-weekly meeting - [12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$775.00	\$387.50
McComber, Donna	National Partner/Principal	12/7/2022	Transfer Pricing	0.5	Bi-weekly meeting - [12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$990.00	\$495.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Katsnelson,David	Manager	12/7/2022	Transfer Pricing	0.5	Internal conference call between Transfer Pricing team and Value-Added Tax team to discuss transfer pricing intercompany arrangement analysis findings, value-added tax implications and future strategy. Call participants were S. Canale, K. Madhok, M. Gil Diez de Leon, M. Guinet, D. Katsnelson, J. Flannery, L. Rodriguez, A. Bost and O. Hall.	\$525.00	\$262.50
Flannery,Jennifer	Manager	12/7/2022	Transfer Pricing	0.5	Internal conference call between Transfer Pricing team and Value-Added Tax team to discuss transfer pricing intercompany arrangement analysis findings, value-added tax implications and future strategy. Call participants were S. Canale, K. Madhok, M. Gil Diez de Leon, M. Guinet, D. Katsnelson, J. Flannery, L. Rodriguez, A. Bost and O. Hall.	\$525.00	\$262.50
Canale,Steven P.	Staff	12/8/2022	Transfer Pricing	0.5	Internal conference call between Transfer Pricing team and Value-Added Tax team to discuss transfer pricing intercompany arrangement analysis findings, value-added tax implications and future strategy. Call participants were K. Madhok, M. Leon, M. Guinet, D. Katsnelson, J. Flannery, L. Rodriguez, S. Canale and O. Hall, A. Bost	\$225.00	\$112.50
Bost,Anne	Managing Director	12/8/2022	Transfer Pricing	0.5	12/8/22: Discussion with Anne concerning the staffing request for the transfer pricing workstream. Attendees: D. Hammon, A. Bost	\$775.00	\$387.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
McComber, Donna	National Partner/Principal	12/9/2022	Transfer Pricing	0.9	Bi-weekly meeting - [12/9/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$990.00	\$891.00
Bost, Anne	Managing Director	12/9/2022	Transfer Pricing	0.9	Bi-weekly meeting - [12/9/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$775.00	\$697.50
Flannery, Jennifer	Manager	12/9/2022	Transfer Pricing	0.5	Internal call with S. Canale, J. Flannery, D. Katsnelson, O. Hall, A. Bost, and D. Yanavitski to discuss next steps in transfer pricing analysis.	\$525.00	\$262.50
Yanavitski, David	Senior Manager	12/9/2022	Transfer Pricing	0.5	Internal call with S. Canale, J. Flannery, D. Katsnelson, O. Hall, A. Bost, and D. Yanavitski to discuss next steps in transfer pricing analysis.	\$650.00	\$325.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Katsnelson,David	Manager	12/9/2022	Transfer Pricing	0.3	Call with D Katsnelson, D. Yanavitski to review Transfer Pricing progress and next steps	\$525.00	\$157.50
Bost,Anne	Managing Director	12/12/2022	Transfer Pricing	1.0	Bi-weekly meeting - [12/12/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$775.00	\$775.00
Hall,Olivia	Staff	12/13/2022	Transfer Pricing	0.2	Internal conference call to discuss latest developments in transfer pricing workstream, data availability updates, and progress report/timeline planning. Call participants S. Canale, J. Flannery, O. Hall and D. Katsnelson.	\$225.00	\$45.00
Katsnelson,David	Manager	12/13/2022	Transfer Pricing	0.2	Internal conference call to discuss latest developments in transfer pricing workstream, data availability updates, and progress report/timeline planning. Call participants S. Canale, J. Flannery, O. Hall and D. Katsnelson.	\$525.00	\$105.00
Katsnelson,David	Manager	12/13/2022	Transfer Pricing	0.7	Internal conference call to discuss improvements on the transfer pricing functional profile workstream and draft/discuss presentation of risk considerations from transfer pricing perspective. Call participants J. Flannery, O. Hall, D. McComber, G. Di Stefano and D. Katsnelson	\$525.00	\$367.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
McComber, Donna	National Partner/Principal	12/13/2022	Transfer Pricing	1.0	Call to review transfer pricing global risk profile workstream with focus on the intercompany agreements from transfer pricing perspective. Call Participants D. McComber, G. Di Stefano.	\$990.00	\$990.00
Rodriguez, Lenny	Senior	12/13/2022	Transfer Pricing	0.5	Internal conference call to discuss improvements on the transfer pricing functional profile workstream and draft/discuss presentation of risk considerations from transfer pricing perspective. Call participants J. Flannery, S. Canale, L. Rodriguez, O. Hall, D. McComber, G. Di Stefano and D. Katsnelson.	\$395.00	\$197.50
Hall, Olivia	Staff	12/13/2022	Transfer Pricing	0.5	Internal conference call to discuss improvements on the transfer pricing functional profile workstream and draft/discuss presentation of risk considerations from transfer pricing perspective. Call participants J. Flannery, S. Canale, L. Rodriguez, O. Hall, D. McComber, G. Di Stefano and D. Katsnelson.	\$225.00	\$112.50
Di Stefano, Giulia	Senior	12/13/2022	Transfer Pricing	0.5	Internal conference call to discuss improvements on the transfer pricing functional profile workstream and draft/discuss presentation of risk considerations from transfer pricing perspective. Call participants J. Flannery, S. Canale, L. Rodriguez, O. Hall, D. McComber, G. Di Stefano and D. Katsnelson.	\$395.00	\$197.50
Flannery, Jennifer	Manager	12/13/2022	Transfer Pricing	0.2	FTX - Internal call w J Flannery, S Canale, D. Katsnelson, O. Hall to discuss progress and next steps	\$525.00	\$105.00
Canale, Steven P.	Staff	12/13/2022	Transfer Pricing	0.2	FTX - Internal call w J Flannery, S Canale, D. Katsnelson, O. Hall to discuss progress and next steps	\$225.00	\$45.00
Hall, Olivia	Staff	12/13/2022	Transfer Pricing	0.2	FTX - Internal call w J Flannery, S Canale, D. Katsnelson, O. Hall to discuss progress and next steps	\$225.00	\$45.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
McComber, Donna	National Partner/Principal	12/14/2022	Transfer Pricing	1.4	Bi-weekly meeting - [12/14/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$990.00	\$1,386.00
Bost, Anne	Managing Director	12/14/2022	Transfer Pricing	1.4	Bi-weekly meeting - [12/14/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$775.00	\$1,085.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Hall,Olivia	Staff	12/14/2022	Transfer Pricing	0.4	Internal conference call to present/discuss transfer pricing documentation requires, penalties, and other information. Also discussed improvements/status on the transfer pricing functional profile workstream. Call participants S. Canale, J. Flannery, O. Hall, D. McComber, G. Di Stefano and L. Rodriguez.	\$225.00	\$90.00
Di Stefano,Giulia	Senior	12/14/2022	Transfer Pricing	0.4	Internal conference call to present/discuss transfer pricing documentation requires, penalties, and other information. Also discussed improvements/status on the transfer pricing functional profile workstream. Call participants S. Canale, J. Flannery, O. Hall, D. McComber, G. Di Stefano and L. Rodriguez.	\$395.00	\$158.00
Flannery,Jennifer	Manager	12/15/2022	Transfer Pricing	1.1	Internal conference call with D. Katsnelson, S. Canale, L. Rodriguez, O. Hall, J. Flannery, D. McComber, G. Di Stefano to review and finalize the transfer pricing functional overview.	\$525.00	\$577.50
Rodriguez,Lenny	Senior	12/15/2022	Transfer Pricing	1.1	Internal conference call with D. Katsnelson, S. Canale, L. Rodriguez, O. Hall, J. Flannery, D. McComber, G. Di Stefano to review and finalize the transfer pricing functional overview.	\$395.00	\$434.50
Hall,Olivia	Staff	12/15/2022	Transfer Pricing	1.1	Internal conference call with D. Katsnelson, S. Canale, L. Rodriguez, O. Hall, J. Flannery, D. McComber, G. Di Stefano to review and finalize the transfer pricing functional overview.	\$225.00	\$247.50
Rodriguez,Lenny	Senior	12/15/2022	Transfer Pricing	1.1	Internal conference call with D. Katsnelson; S. Canale; L. Rodriguez; O. Hall; D. McComber and G. Di Stefano to prepare the transfer pricing functional overview based on intercompany analysis, research and developmental findings.	\$395.00	\$434.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Hall,Olivia	Staff	12/15/2022	Transfer Pricing	1.1	Internal conference call with D. Katsnelson; S. Canale; L. Rodriquez; O. Hall; D. McComber and G. Di Stefano to prepare the transfer pricing functional overview based on intercompany analysis, research and developmental findings.	\$225.00	\$247.50
Di Stefano,Giulia	Senior	12/15/2022	Transfer Pricing	1.1	Internal conference call with D. Katsnelson; S. Canale; L. Rodriquez; O. Hall; D. McComber and G. Di Stefano to prepare the transfer pricing functional overview based on intercompany analysis, research and developmental findings.	\$395.00	\$434.50
Katsnelson,David	Manager	12/15/2022	Transfer Pricing	1.1	Internal conference call to prepare the transfer pricing functional overview based on intercompany analysis, research, and developmental findings. Participants include D. Katsnelson, S. Canale, O. Hall, D. McComber, G. Di Stefano	\$525.00	\$577.50
Canale,Steven P.	Staff	12/15/2022	Transfer Pricing	1.1	Internal conference call to prepare the transfer pricing functional overview based on intercompany analysis, research, and developmental findings. Participants include D. Katsnelson, S. Canale, O. Hall, D. McComber, G. Di Stefano	\$225.00	\$247.50
McComber,Donna	National Partner/Principal	12/15/2022	Transfer Pricing	1.1	Internal conference call to prepare the transfer pricing functional overview based on intercompany analysis, research, and developmental findings. Participants include D. Katsnelson, S. Canale, O. Hall, D. McComber, G. Di Stefano	\$990.00	\$1,089.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
McComber, Donna	National Partner/Principal	12/16/2022	Transfer Pricing	0.5	Bi-weekly meeting - [12/16/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$990.00	\$495.00
Bost, Anne	Managing Director	12/16/2022	Transfer Pricing	0.5	Bi-weekly meeting - [12/16/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$775.00	\$387.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Katsnelson,David	Manager	12/16/2022	Transfer Pricing	0.5	Bi-weekly meeting - [12/16/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$262.50
Di Stefano,Giulia	Senior	12/16/2022	Transfer Pricing	0.5	Internal conference call with to review and finalize the transfer pricing functional overview. Call participants S. Canale J. Flannery, G. Di Stefano, D. Katsnelson, D. McComber, O. Hall, L. Rodriguez.	\$395.00	\$197.50
Hall,Olivia	Staff	12/16/2022	Transfer Pricing	0.5	Internal conference call with to review and finalize the transfer pricing functional overview. Call participants S. Canale J. Flannery, G. Di Stefano, D. Katsnelson, D. McComber, O. Hall, L. Rodriguez.	\$225.00	\$112.50

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
McComber, Donna	National Partner/Principal	12/19/2022	Transfer Pricing	0.4	Bi-weekly meeting - [12/19/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$990.00	\$396.00
Bost, Anne	Managing Director	12/19/2022	Transfer Pricing	0.4	Bi-weekly meeting - [12/19/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$775.00	\$310.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Katsnelson,David	Manager	12/19/2022	Transfer Pricing	0.5	Internal call to discuss the transfer pricing implications and what the transfer pricing team had determined were the outstanding issues from the information we received from the client. Including discussions on the intercompany loans and the agreements in place between the various entities and International Tax Services shareholders. Donna McComber, David Katsnelson, Thomas Shea, Lakshmi Jayanthi, Doug Bailey, Lauren Lovelace, Lindsay Raulli	\$525.00	\$262.50
McComber,Donna	National Partner/Principal	12/19/2022	Transfer Pricing	0.5	Internal call to discuss the transfer pricing implications and what the transfer pricing team had determined were the outstanding issues from the information we received from the client. Including discussions on the intercompany loans and the agreements in place between the various entities and International Tax Services shareholders. Donna McComber, David Katsnelson, Thomas Shea, Lakshmi Jayanthi, Doug Bailey, Lauren Lovelace, Lindsay Raulli	\$990.00	\$495.00
Hall,Olivia	Staff	12/20/2022	Transfer Pricing	0.8	Internal conference call to review and finalize the transfer pricing final deliverable and discuss comparable uncontrolled transaction analysis used by FTX. Call participants G. Di Stefano, D. Katsnelson, A. Bost, O. Hall, L. Rodriguez, J. Flannery, S. Canale.	\$225.00	\$180.00
Bost,Anne	Managing Director	12/20/2022	Transfer Pricing	0.8	Internal conference call to review and finalize the transfer pricing final deliverable and discuss comparable uncontrolled transaction analysis used by FTX. Call participants G. Di Stefano, D. Katsnelson, A. Bost, O. Hall, L. Rodriguez, J. Flannery, S. Canale	\$775.00	\$620.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Bost, Anne	Managing Director	12/20/2022	Transfer Pricing	0.8	FTX - Call to discuss deliverable update and next steps. Call Participants: A Bost, D Katsnelson, J Flannery, O Hall, G Di Stefanos Canale, L Rodriguez.	\$775.00	\$620.00
Flannery, Jennifer	Manager	12/20/2022	Transfer Pricing	0.8	FTX - Call to discuss deliverable update and next steps. Call Participants: A Bost, D Katsnelson, J Flannery, O Hall, G Di Stefanos Canale, L Rodriguez.	\$525.00	\$420.00
Rodriguez, Lenny	Senior	12/20/2022	Transfer Pricing	0.8	FTX - Call to discuss deliverable update and next steps. Call Participants: A Bost, D Katsnelson, J Flannery, O Hall, G Di Stefanos Canale, L Rodriguez.	\$395.00	\$316.00
McComber, Donna	National Partner/Principal	12/21/2022	Transfer Pricing	0.2	Bi-weekly meeting - [12/21/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$990.00	\$198.00

Transfer Pricing Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fees
Bost, Anne	Managing Director	12/21/2022	Transfer Pricing	0.2	Bi-weekly meeting - [12/21/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$775.00	\$155.00
McComber, Donna	National Partner/Principal	12/21/2022	Transfer Pricing	0.7	Call with D. McComber and J. Flannery to discuss final edits to the FTX Tax Diligence Executive Summary	\$990.00	\$693.00
McComber, Donna	National Partner/Principal	12/22/2022	Transfer Pricing	0.9	Call with Sullivan & Cromwell and Alvarez & Marsal to review and analyze major State and local tax and Transfer Pricing issues. Call participants: D Katsnelson, D Hariton (Sullivan & Cromwell), D McComber, K Jacobs (Alvarez & Marsal), J Scott A Kritzman (Alvarez & Marsal), L Jayanthi, L Lovelace, M Musano, R Seaway (Alvarez & Marsal), B Seaway (Alvarez & Marsal), T Shea, A Ulyanenko (Alvarez & Marsal), W Bieganski	\$990.00	\$891.00
Total				260.1			\$119,940.00

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Bieganski,Walter	Client Serving Contractor	12/1/2022	US State and Local Tax	1.1	Call with M. Musano, T Shea, J Scott and W Bieganski to review the facts and scope; review preliminary documents.	\$213.00	\$234.30
Musano,Matthew Albert	Senior Manager	12/1/2022	US State and Local Tax	1.1	Call with M. Musano, T Shea, J Scott and W Bieganski to review the facts and scope; review preliminary documents.	\$650.00	\$715.00
Musano,Matthew Albert	Senior Manager	12/1/2022	US State and Local Tax	0.5	State & local kick-off call with T. Shea, M. Musano, W. Bieganski	\$650.00	\$325.00
Bieganski,Walter	Client Serving Contractor	12/1/2022	US State and Local Tax	0.5	State & local kick-off call with T. Shea, M. Musano, W. Bieganski	\$213.00	\$106.50
Bieganski,Walter	Client Serving Contractor	12/1/2022	US State and Local Tax	1.1	call with M. Musano, T Shea, J Scott and W Bieganski to review the facts and scope; review preliminary documents.	\$213.00	\$234.30
Thomas,James	Partner/Principal	12/2/2022	US State and Local Tax	0.3	Call with M. Musano, W Bieganski and J Thomas to discuss state tax issues and whether additional state partners are needed to sign FTX returns on behalf of EY.	\$825.00	\$247.50
Bieganski,Walter	Client Serving Contractor	12/2/2022	US State and Local Tax	0.3	Call with M. Musano, W Bieganski and J Thomas to discuss state tax issues and whether additional state partners are needed to sign FTX returns on behalf of EY.	\$213.00	\$63.90
Musano,Matthew Albert	Senior Manager	12/2/2022	US State and Local Tax	0.3	Call with M. Musano, W Bieganski and J Thomas to discuss state tax issues and whether additional state partners are needed to sign FTX returns on behalf of EY.	\$650.00	\$195.00
Thomas,James	Partner/Principal	12/2/2022	US State and Local Tax	0.5	Internal call to provide background (i.e., company structure) and discuss potential state income tax issues. Meeting attendees: M. Musano, W. Bieganski, E. Zheng, T. Byron, RJ Sherwood, J. Fletcher, J. Berman, K. Ryan, E. Hall	\$825.00	\$412.50
Fletcher,Jason R	Managing Director	12/2/2022	US State and Local Tax	0.5	Internal call to provide background (i.e., company structure) and discuss potential state income tax issues. Meeting attendees: M. Musano, W. Bieganski, E. Zheng, T. Byron, RJ Sherwood, J. Fletcher, J. Berman, K. Ryan, E. Hall	\$775.00	\$387.50
Ryan,Karen	Managing Director	12/2/2022	US State and Local Tax	0.5	Internal call to provide background (i.e., company structure) and discuss potential state income tax issues. Meeting attendees: M. Musano, W. Bieganski, E. Zheng, T. Byron, RJ Sherwood, J. Fletcher, J. Berman, K. Ryan, E. Hall	\$775.00	\$387.50

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Zheng,Eva	Manager	12/2/2022	US State and Local Tax	0.5	Internal call to provide background (i.e., company structure) and discuss potential state income tax issues. Meeting attendees: M. Musano, W. Bieganski, E. Zheng, T. Byron, RJ Sherwood, J. Fletcher, J. Berman, K. Ryan, E. Hall	\$525.00	\$262.50
Hall,Emily Melissa	Senior	12/2/2022	US State and Local Tax	0.5	Internal call to provide background (i.e., company structure) and discuss potential state income tax issues. Meeting attendees: M. Musano, W. Bieganski, E. Zheng, T. Byron, RJ Sherwood, J. Fletcher, J. Berman, K. Ryan, E. Hall	\$395.00	\$197.50
Musano,Matthew Albert	Senior Manager	12/2/2022	US State and Local Tax	0.5	Internal call to provide background (i.e., company structure) and discuss potential state income tax issues. Meeting attendees: M. Musano, W. Bieganski, E. Zheng, T. Byron, RJ Sherwood, J. Fletcher, J. Berman, K. Ryan, E. Hall	\$650.00	\$325.00
Bieganski,Walter	Client Serving Contractor	12/2/2022	US State and Local Tax	0.5	Internal call to provide background (i.e., company structure) and discuss potential state income tax issues. Meeting attendees: M. Musano, W. Bieganski, E. Zheng, T. Byron, RJ Sherwood, J. Fletcher, J. Berman, K. Ryan, E. Hall	\$213.00	\$106.50
Bieganski,Walter	Client Serving Contractor	12/2/2022	US State and Local Tax	0.7	Call with W Bieganski and M. Musano to discuss state tax issues such as combination and apportionment issues.	\$213.00	\$149.10
Bieganski,Walter	Client Serving Contractor	12/2/2022	US State and Local Tax	0.7	FTX - review state tax returns and org chart	\$213.00	\$149.10
Gatt,Katie	Senior Manager	12/2/2022	US State and Local Tax	0.8	Internal call to discuss bankruptcy specific tax procedures and related state tax matters. Meeting Attendees: M. Musano, N. Flagg, E. Hall, M. O'Brien, K. Glatt, J. Jimenez.	\$650.00	\$520.00
Flagg,Nancy A.	Managing Director	12/2/2022	US State and Local Tax	0.8	Internal call to discuss bankruptcy specific tax procedures and related state tax matters. Meeting Attendees: M. Musano, N. Flagg, E. Hall, M. O'Brien, K. Glatt, J. Jimenez.	\$775.00	\$620.00
Musano,Matthew Albert	Senior Manager	12/2/2022	US State and Local Tax	0.7	Call with W Bieganski and M. Musano to discuss state tax issues such as combination and apportionment issues.	\$650.00	\$455.00
Musano,Matthew Albert	Senior Manager	12/2/2022	US State and Local Tax	0.8	Internal call to discuss bankruptcy specific tax procedures and related state tax matters. Meeting Attendees: M. Musano, N. Flagg, E. Hall, M. O'Brien, K. Glatt, J. Jimenez.	\$650.00	\$520.00
Bieganski,Walter	Client Serving Contractor	12/2/2022	US State and Local Tax	0.8	Internal call to discuss bankruptcy specific tax procedures and related state tax matters. Meeting Attendees: M. Musano, N. Flagg, E. Hall, M. O'Brien, K. Glatt, J. Jimenez.	\$213.00	\$170.40

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hall,Emily Melissa	Senior	12/2/2022	US State and Local Tax	0.8	Internal call to discuss bankruptcy specific tax procedures and related state tax matters. Meeting Attendees: M. Musano, N. Flagg, E. Hall, M. O'Brien, K. Glatt, J. Jimenez.	\$395.00	\$316.00
Musano,Matthew Albert	Senior Manager	12/2/2022	US State and Local Tax	0.8	Review state tax returns and organizational chart	\$650.00	\$520.00
Jimenez,Joseph Robert	Senior Manager	12/2/2022	US State and Local Tax	0.8	Internal call to discuss bankruptcy specific tax procedures and related state tax matters. Meeting Attendees: M. Musano, N. Flagg, E. Hall, M. O'Brien, K. Glatt, J. Jimenez.	\$650.00	\$520.00
O'Brien,Mike	Partner/Principal	12/2/2022	US State and Local Tax	0.8	Internal call to discuss bankruptcy specific tax procedures and related state tax matters. Meeting Attendees: M. Musano, N. Flagg, E. Hall, M. O'Brien, K. Gatt, J. Jimenez & W. Bieganski	\$825.00	\$660.00
Hall,Emily Melissa	Senior	12/2/2022	US State and Local Tax	0.9	Reviewed the apportionment and nexus documentation, saved the documentation in a separate folder by year by entity, and compiled a summary of what was provided versus what is outstanding.	\$395.00	\$355.50
Musano,Matthew Albert	Senior Manager	12/2/2022	US State and Local Tax	1.1	Bi-weekly meeting - 12.2 meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$715.00
Musano,Matthew Albert	Senior Manager	12/2/2022	US State and Local Tax	1.0	kick-off call with T. Shea, J. Scott, W Bieganski, P. Ash, D. Hammon, K. Lowery, D. Bailey, et al. to discuss the scope of the FTX work for both state and federal tax teams.	\$650.00	\$650.00

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Bieganski,Walter	Client Serving Contractor	12/2/2022	US State and Local Tax	1.1	Bi-weekly meeting - 12.2 meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$213.00	\$234.30
Hall,Emily Melissa	Senior	12/2/2022	US State and Local Tax	1.1	Bi-weekly meeting - 12.2 meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$395.00	\$434.50
Jimenez,Joseph Robert	Senior Manager	12/2/2022	US State and Local Tax	1.1	Bi-weekly meeting - 12.2 meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$715.00

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hall,Emily Melissa	Senior	12/2/2022	US State and Local Tax	2.2	Went through each tax workpaper provided by FTX that was uploaded to Box (i.e., apportionment workpapers containing payroll and sales, tax journal entries, profit and loss statements, and trial balances) to determine what information EY has been provided with regards to state apportionment and state nexus to conduct a preliminary nexus review.	\$395.00	\$869.00
Hall,Emily Melissa	Senior	12/3/2022	US State and Local Tax	1.2	Based on return information as-filed, drafted a tax calendar illustrating which jurisdictions each entity group filed for tax year 2020 and tax year 2021 and the filing methodology.	\$395.00	\$474.00
Hall,Emily Melissa	Senior	12/3/2022	US State and Local Tax	1.5	Separated state and local returns per entity for tax year 2021 and saved in separate documents for review purposes. Returns provided to EY were saved in a single document per entity per tax year.	\$395.00	\$592.50
Bieganski,Walter	Client Serving Contractor	12/4/2022	US State and Local Tax	1.0	FTX - review and revise state tax workstream	\$213.00	\$213.00
Bieganski,Walter	Client Serving Contractor	12/5/2022	US State and Local Tax	0.3	Call M Musano and W. Bieganski to discuss state tax implications of tax technical issues raised on earlier call today	\$213.00	\$63.90
Musano,Matthew Albert	Senior Manager	12/5/2022	US State and Local Tax	0.3	Call M Musano and W. Bieganski to discuss state tax implications of tax technical issues raised on earlier call today	\$650.00	\$195.00
Bieganski,Walter	Client Serving Contractor	12/5/2022	US State and Local Tax	0.5	FTX - review the state tax workstream issues	\$213.00	\$106.50
Bieganski,Walter	Client Serving Contractor	12/5/2022	US State and Local Tax	0.6	Bi-weekly meeting - [12/5/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$213.00	\$127.80

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hall,Emily Melissa	Senior	12/5/2022	US State and Local Tax	0.6	Bi-weekly meeting - [12/5/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$395.00	\$237.00
Jimenez,Joseph Robert	Senior Manager	12/5/2022	US State and Local Tax	0.6	Bi-weekly meeting - [12/5/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$390.00
Musano,Matthew Albert	Senior Manager	12/5/2022	US State and Local Tax	0.8	Status call with M. Musano, Polly W Ash; Thomas M Shea ; Kristie L Lowery ; Lauren Lovelace ; Anne Bost ; Walter Bieganski; with respect to identifying tax technical issues.	\$650.00	\$520.00
Flagg,Nancy A.	Managing Director	12/5/2022	US State and Local Tax	0.9	Docket review for First Day Tax Motion to update team on whether there are any court approvals in place for tax returns and payments	\$775.00	\$697.50
Musano,Matthew Albert	Senior Manager	12/5/2022	US State and Local Tax	2.6	Review West Realm Shire's state tax returns as filed for tax year 2021	\$650.00	\$1,690.00
Musano,Matthew Albert	Senior Manager	12/5/2022	US State and Local Tax	2.6	Review of prior period state tax returns as filed in 2021 for pre-petition liabilities and exposures.	\$650.00	\$1,690.00

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Musano,Matthew Albert	Senior Manager	12/5/2022	US State and Local Tax	0.6	Bi-weekly meeting - [12/5/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulis L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$390.00
Bieganski,Walter	Client Serving Contractor	12/5/2022	US State and Local Tax	0.8	Status call with M. Musano, Polly W Ash; Thomas M Shea ; Kristie L Lowery ; Lauren Lovelace ; Anne Bost ; Walter Bieganski; et al with respect to identifying tax technical issues.	\$213.00	\$170.40
Bieganski,Walter	Client Serving Contractor	12/6/2022	US State and Local Tax	0.7	FTX - call with Shea and the broad team at end of day to report out various workstreams current progress. In attendance: Lakshmi Jayanthi Matthew A Stevens Lauren Lovelace Matthew A Musano Doug Bailey James Scott Thomas M Shea Andy Dubroff	\$213.00	\$149.10
Musano,Matthew Albert	Senior Manager	12/6/2022	US State and Local Tax	0.7	FTX - call with Shea and the broad team at end of day to report out various workstreams current progress. In attendance: Lakshmi Jayanthi Matthew A Stevens Lauren Lovelace Matthew A Musano Doug Bailey James Scott Thomas M Shea Andy Dubroff	\$650.00	\$455.00
Bieganski,Walter	Client Serving Contractor	12/6/2022	US State and Local Tax	0.8	Internal call to discuss effective tax rate calculations, gap analysis approach, and review the steps taken thus far. Meeting attendees: M. Musano, W. Bieganski, E. Hall	\$213.00	\$170.40
Hall,Emily Melissa	Senior	12/6/2022	US State and Local Tax	0.8	Internal call to discuss effective tax rate calculations, gap analysis approach, and review the steps taken thus far. Meeting attendees: M. Musano, W. Bieganski, E. Hall	\$395.00	\$316.00
Musano,Matthew Albert	Senior Manager	12/6/2022	US State and Local Tax	0.8	Internal call to discuss effective tax rate calculations, gap analysis approach, and review the steps taken thus far. Meeting attendees: M. Musano, W. Bieganski, E. Hall	\$650.00	\$520.00
Gatt,Katie	Senior Manager	12/6/2022	US State and Local Tax	1.0	Internal call to discuss review of documents for purposes of identifying state and local tax issues. Meeting attendees: M. Musano, E. Hall, N. Flagg, K. Gatt, W. Bieganski	\$650.00	\$650.00

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Bieganski,Walter	Client Serving Contractor	12/6/2022	US State and Local Tax	1.0	Internal call to discuss review of documents for purposes of identifying state and local tax issues. Meeting attendees: M. Musano, E. Hall, N. Flagg, K. Gatt, W. Bieganski	\$213.00	\$213.00
Flagg,Nancy A.	Managing Director	12/6/2022	US State and Local Tax	1.0	Internal call to discuss review of documents for purposes of identifying state and local tax issues. Meeting attendees: M. Musano, E. Hall, N. Flagg, K. Gatt, W. Bieganski	\$775.00	\$775.00
Hall,Emily Melissa	Senior	12/6/2022	US State and Local Tax	1.0	Internal call to discuss review of documents for purposes of identifying state and local tax issues. Meeting attendees: M. Musano, E. Hall, N. Flagg, K. Gatt, W. Bieganski	\$395.00	\$395.00
Musano,Matthew Albert	Senior Manager	12/6/2022	US State and Local Tax	1.0	Internal call to discuss review of documents for purposes of identifying state and local tax issues. Meeting attendees: M. Musano, E. Hall, N. Flagg, K. Gatt, W. Bieganski	\$650.00	\$650.00
Hall,Emily Melissa	Senior	12/6/2022	US State and Local Tax	1.1	Day 1 Effective Tax Rate. Performed effective tax rate calculations for tax years 2020 under two scenarios: 1.) as-filed returns and 2.) if returns were filed using super-combination methodology (i.e., all entities are unitary with one another).	\$395.00	\$434.50
Musano,Matthew Albert	Senior Manager	12/6/2022	US State and Local Tax	1.1	Ongoing review of prior period state and local workpapers and returns received from FTX for pre-petition liabilities and exposures.	\$650.00	\$715.00
Hall,Emily Melissa	Senior	12/6/2022	US State and Local Tax	1.9	Reviewed tax year 2020 and 2021 tax returns for specific entities to pull apportionment factor for certain states to calculate the effective tax rate.	\$395.00	\$750.50
Hall,Emily Melissa	Senior	12/6/2022	US State and Local Tax	2.1	Day 1 Effective Tax Rate (Continuation). Performed effective tax rate calculations for tax years 2021 under two scenarios: 1.) as-filed returns and 2.) if returns were filed using super-combination methodology (i.e., all entities are unitary with one another).	\$395.00	\$829.50
Musano,Matthew Albert	Senior Manager	12/6/2022	US State and Local Tax	2.4	Continue to review West Realm Shires state and local workpapers and returns received from FTX for pre-petition liabilities and exposures.	\$650.00	\$1,560.00
Bieganski,Walter	Client Serving Contractor	12/6/2022	US State and Local Tax	2.5	FTX - ongoing review of state tax files received from FTX.	\$213.00	\$532.50
Gatt,Katie	Senior Manager	12/6/2022	US State and Local Tax	1.0	Internal call to discuss review of documents for purposes of identifying state and local tax issues. Meeting Attendees: M. Musano, E. Hall, N. Flagg, K. Gatt, W. Bieganski	\$650.00	\$650.00

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Bieganski,Walter	Client Serving Contractor	12/6/2022	US State and Local Tax	1.0	Internal call to discuss review of documents for purposes of identifying state and local tax issues. Meeting attendees: M. Musano, E. Hall, N. Flagg, K. Gatt, W. Bieganski	\$213.00	\$213.00
Bieganski,Walter	Client Serving Contractor	12/6/2022	US State and Local Tax	0.8	Internal call to discuss effective tax rate calculations, gap analysis approach, and review the steps taken thus far. Meeting attendees: M. Musano, W. Bieganski, E. Hall	\$213.00	\$170.40
Musano,Matthew Albert	Senior Manager	12/6/2022	US State and Local Tax	1.0	Internal call to discuss review of documents for purposes of identifying state and local tax issues. Meeting Attendees: M. Musano, E. Hall, N. Flagg, K. Gatt, W. Bieganski	\$650.00	\$650.00
Hall,Emily Melissa	Senior	12/6/2022	US State and Local Tax	1.0	Internal call to discuss review of documents for purposes of identifying state and local tax issues. Meeting Attendees: M. Musano, E. Hall, N. Flagg, ,	\$395.00	\$395.00
Flagg,Nancy A.	Managing Director	12/7/2022	US State and Local Tax	0.4	Prepared email to EY J. Scott's inquiry on tax reporting requirements in Monthly Operating Report	\$775.00	\$310.00
Flagg,Nancy A.	Managing Director	12/7/2022	US State and Local Tax	0.4	Correspondences with B. Richards for additional information on Monthly Operating Report requirements	\$775.00	\$310.00
Bieganski,Walter	Client Serving Contractor	12/7/2022	US State and Local Tax	0.5	Bi-weekly meeting - [12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$213.00	\$106.50
Bieganski,Walter	Client Serving Contractor	12/7/2022	US State and Local Tax	0.5	FTX - call M Musano re state tax issues, incl effective tax rate and unitary issue	\$213.00	\$106.50
Bieganski,Walter	Client Serving Contractor	12/7/2022	US State and Local Tax	0.5	FTX - call M Musano, J Berman, E Hall, J Jimenez re documents needed and discussed some of the financial statement entries	\$213.00	\$106.50

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hall,Emily Melissa	Senior	12/7/2022	US State and Local Tax	0.5	Bi-weekly meeting - [12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$395.00	\$197.50
Hall,Emily Melissa	Senior	12/7/2022	US State and Local Tax	0.5	Internal call to discuss additional documents needed and reviewed some of the financial statement entries. Meeting attendees: M. Musano, J. Berman, E. Hall, J. Jimenez, W. Bieganski	\$395.00	\$197.50
Musano,Matthew Albert	Senior Manager	12/7/2022	US State and Local Tax	0.5	Call with W Bieganski regarding state and local tax issues, incl effective tax rate and unitary issue	\$650.00	\$325.00
Musano,Matthew Albert	Senior Manager	12/7/2022	US State and Local Tax	0.5	Internal call to discuss additional documents needed and reviewed some of the financial statement entries. Meeting attendees: M. Musano, J. Berman, E. Hall, J. Jimenez, W. Bieganski	\$650.00	\$325.00
Jimenez,Joseph Robert	Senior Manager	12/7/2022	US State and Local Tax	0.5	Bi-weekly meeting - [12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$325.00
Jimenez,Joseph Robert	Senior Manager	12/7/2022	US State and Local Tax	0.5	Internal call to discuss additional documents needed and reviewed some of the financial statement entries. Meeting attendees: M. Musano, J. Berman, E. Hall, J. Jimenez, W. Bieganski	\$650.00	\$325.00
Hall,Emily Melissa	Senior	12/7/2022	US State and Local Tax	0.8	Day 2. Continued performing effective tax rate calculations.	\$395.00	\$316.00

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Musano,Matthew Albert	Senior Manager	12/7/2022	US State and Local Tax	0.5	Bi-weekly meeting - [12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$325.00
Bieganski,Walter	Client Serving Contractor	12/7/2022	US State and Local Tax	0.5	Internal call to discuss additional documents needed and reviewed some of the financial statement entries. Meeting attendees: M. Musano, J. Berman, E. Hall, J. Jimenez, W. Bieganski	\$213.00	\$106.50
Bieganski,Walter	Client Serving Contractor	12/7/2022	US State and Local Tax	0.5	Call with W Bieganski regarding state and local tax issues, incl effective tax rate and unitary issue	\$213.00	\$106.50
Musano,Matthew Albert	Senior Manager	12/9/2022	US State and Local Tax	0.9	Bi-weekly meeting - [12/09/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$585.00
Bieganski,Walter	Client Serving Contractor	12/9/2022	US State and Local Tax	0.2	review T shea email re sales tax question with regard to taxable vs nontaxable services	\$213.00	\$42.60

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Bieganski,Walter	Client Serving Contractor	12/9/2022	US State and Local Tax	0.9	Bi-weekly meeting - [12/9/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$213.00	\$191.70
Hall,Emily Melissa	Senior	12/9/2022	US State and Local Tax	0.9	Bi-weekly meeting - [12/9/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$395.00	\$355.50
Hall,Emily Melissa	Senior	12/9/2022	US State and Local Tax	0.9	Outlined documents and procedures that the state and local team has reviewed and implemented thus far	\$395.00	\$355.50
Jimenez,Joseph Robert	Senior Manager	12/9/2022	US State and Local Tax	0.9	Bi-weekly meeting - [12/9/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$585.00

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Bieganski,Walter	Client Serving Contractor	12/12/2022	US State and Local Tax	0.5	State tax regroup call with W. Bieganski, M Musano, E Hall, M O'Brien, J Jimenez, and J Berman re steps toward completing deliverables, including discussion of worldwide vs water's edge filing methods and how to arrive at worldwide taxable income.	\$213.00	\$106.50
Bieganski,Walter	Client Serving Contractor	12/12/2022	US State and Local Tax	1.0	Bi-weekly meeting - [12/12/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$213.00	\$213.00
Flagg,Nancy A.	Managing Director	12/12/2022	US State and Local Tax	0.5	call with EY N. Flagg, J. Berman, T. Shea, J. Scott and K. Gatt to review pre and post-petition tax definitions for Monthly Operating Report	\$775.00	\$387.50
Hall,Emily Melissa	Senior	12/12/2022	US State and Local Tax	0.5	State and local tax regroup call to discuss steps toward completing deliverables, including discussion of worldwide vs. water's edge filing methods and how to arrive at worldwide taxable income. Attendees: M. Musano, M. O'Brien, J. Jimenez, J. Berman, E. Hall	\$395.00	\$197.50
Musano,Matthew Albert	Senior Manager	12/12/2022	US State and Local Tax	0.5	State tax regroup call with W. Bieganski, M Musano, E Hall, M O'Brien, J Jimenez, and J Berman re steps toward completing deliverables, including discussion of worldwide vs water's edge filing methods and how to arrive at worldwide taxable income.	\$650.00	\$325.00
Musano,Matthew Albert	Senior Manager	12/12/2022	US State and Local Tax	0.5	FTX Service Tower leaders call to discuss first draft of deliverable due 16 December. Attended by A. Bost, P Ash; T Shea; K Staromiejska; L Lovelace; D Bailey; M Musano; A Cotopoulos; L Jayanthi; K Madhok; J Berman; j Scott;	\$650.00	\$325.00
Gatt,Katie	Senior Manager	12/12/2022	US State and Local Tax	0.5	Call with EY N. Flagg, J. Berman, T. Shea, J. Scott and K. Gatt to review pre and post-petition tax definitions for Monthly Operating Report	\$650.00	\$325.00
Jimenez,Joseph Robert	Senior Manager	12/12/2022	US State and Local Tax	0.5	State and local tax regroup call to discuss steps toward completing deliverables, including discussion of worldwide vs. water's edge filing methods and how to arrive at worldwide taxable income. Attendees: M. Musano, M. O'Brien, J. Jimenez, J. Berman, E. Hall	\$650.00	\$325.00

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hall,Emily Melissa	Senior	12/12/2022	US State and Local Tax	1.0	Bi-weekly meeting - 12/12/22 meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash, C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Jimenez, J. Scott, , A. Farrar, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, A. Cotopoulos, , , L. Jayanthi, T. Ferris, K. Madhok, K. Wrenn, J Berman, T. Nichol, D. Katsnelson.	\$395.00	\$395.00
Jimenez,Joseph Robert	Senior Manager	12/12/2022	US State and Local Tax	1.0	Bi-weekly meeting - [12/12/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$650.00
O'Brien,Mike	Partner/Principal	12/12/2022	US State and Local Tax	0.5	State and local tax regroup call to discuss steps toward completing deliverables, including discussion of worldwide vs. water's edge filing methods and how to arrive at worldwide taxable income. Attendees: M. Musano, M. O'Brien, J. Jimenez, J. Berman, E. Hall	\$825.00	\$412.50
Musano,Matthew Albert	Senior Manager	12/12/2022	US State and Local Tax	1.0	Bi-weekly meeting - [12/12/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$650.00

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hall,Emily Melissa	Senior	12/12/2022	US State and Local Tax	0.5	State tax regroup call with W. Bieganski, M Musano, E Hall, M O'Brien, J Jimenez, and J Berman re steps toward completing deliverables, including discussion of worldwide vs water's edge filing methods and how to arrive at worldwide taxable income.	\$395.00	\$197.50
O'Brien,Mike	Partner/Principal	12/12/2022	US State and Local Tax	0.5	State tax regroup call with W. Bieganski, M Musano, E Hall, M O'Brien, J Jimenez, and J Berman re steps toward completing deliverables, including discussion of worldwide vs water's edge filing methods and how to arrive at worldwide taxable income.	\$825.00	\$412.50
Musano,Matthew Albert	Senior Manager	12/12/2022	US State and Local Tax	0.5	State and local tax regroup call to discuss steps toward completing deliverables, including discussion of worldwide vs. water's edge filing methods and how to arrive at worldwide taxable income. Attendees: M. Musano, M. O'Brien, J. Jimenez, J. Berman, E. Hall	\$650.00	\$325.00
Flagg,Nancy A.	Managing Director	12/13/2022	US State and Local Tax	0.3	provide copy of Federal Bankruptcy Code Section 507(a)(8)(A-G) to EY Indirect tax team on FTX account to advise of bankruptcy pre and post petition definitions for each tax type	\$775.00	\$232.50
Hall,Emily Melissa	Senior	12/13/2022	US State and Local Tax	0.6	Edited final deliverable slide for state and local tax.	\$395.00	\$237.00
Bieganski,Walter	Client Serving Contractor	12/14/2022	US State and Local Tax	0.2	Call with W. Bieganski, M Musano and E Hall re approach to calculate estimated state tax.	\$213.00	\$42.60
Bieganski,Walter	Client Serving Contractor	12/14/2022	US State and Local Tax	1.4	Bi-weekly meeting - [12/14/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$213.00	\$298.20
Hall,Emily Melissa	Senior	12/14/2022	US State and Local Tax	0.4	Call with W. Bieganski, M Musano, J Berman, E Hall, et al, to discuss Q4 estimated taxable income calculation	\$395.00	\$158.00
Musano,Matthew Albert	Senior Manager	12/14/2022	US State and Local Tax	0.4	Call to discuss Q4 estimated taxable income calculation. Attendees: M. Musano, J. Berman, W. Bieganski, E. Zheng, Y. Sun, and E. Hall	\$650.00	\$260.00
Bieganski,Walter	Client Serving Contractor	12/14/2022	US State and Local Tax	0.3	FTX - research states with capital tax, including tax base and rate.	\$213.00	\$63.90

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Zheng,Eva	Manager	12/14/2022	US State and Local Tax	0.3	Review of Q4 estimated taxable income calculation	\$525.00	\$157.50
Zheng,Eva	Manager	12/14/2022	US State and Local Tax	0.3	Review of Q4 estimated taxable income calculation	\$525.00	\$157.50
Musano,Matthew Albert	Senior Manager	12/14/2022	US State and Local Tax	0.3	presenting state quarter 4 estimates to T. Shea and J. Berman for submission to FTX.	\$650.00	\$195.00
Bieganski,Walter	Client Serving Contractor	12/14/2022	US State and Local Tax	0.4	Call with W. Bieganski, M Musano, J Berman, E Hall, et al, to discuss Q4 estimated taxable income calculation	\$213.00	\$85.20
Zheng,Eva	Manager	12/14/2022	US State and Local Tax	0.4	Call to discuss Q4 estimated taxable income calculation. Attendees: M. Musano, J. Berman, W. Bieganski, E. Zheng, Y. Sun, and E. Hall	\$525.00	\$210.00
Hall,Emily Melissa	Senior	12/14/2022	US State and Local Tax	0.4	Call to discuss Q4 estimated taxable income calculation. Attendees: M. Musano, J. Berman, W. Bieganski, E. Zheng, Y. Sun, and E. Hall	\$395.00	\$158.00
Musano,Matthew Albert	Senior Manager	12/14/2022	US State and Local Tax	0.4	Call with W. Bieganski, M Musano, J Berman, E Hall, et al, to discuss Q4 estimated taxable income calculation	\$650.00	\$260.00
Sun,Yuchen	Senior	12/14/2022	US State and Local Tax	0.4	Call to discuss Q4 estimated taxable income calculation. Attendees: M. Musano, J. Berman, W. Bieganski, E. Zheng, Y. Sun, and E. Hall	\$395.00	\$158.00
Sun,Yuchen	Senior	12/14/2022	US State and Local Tax	0.5	Internal meetings to review facts for Q4 estimates and calculations with: M. Musano, E. Zheng, E. Hall, Y. Sun	\$395.00	\$197.50
Sun,Yuchen	Senior	12/14/2022	US State and Local Tax	0.6	Research/check rules/regs for states for Q4 estimate calc purpose.	\$395.00	\$237.00
Zheng,Eva	Manager	12/14/2022	US State and Local Tax	0.8	Reviewed 2022 Q4 estimated taxable income calculation for specific entities for 6 state return filings; validated state franchise tax, capital tax, and minimum tax by looking into prior year filings and researching on current state tax law updates.	\$525.00	\$420.00
Zheng,Eva	Manager	12/14/2022	US State and Local Tax	0.9	Reviewed 2022 Q4 estimated taxable income calculation for Blockfolio, Inc. for 10 state return filings; validated state franchise tax, capital tax, and minimum tax by looking into prior year filings and researching on current state tax law updates.	\$525.00	\$472.50
Zheng,Eva	Manager	12/14/2022	US State and Local Tax	0.9	Drafted footnotes to the workpaper summary for 2022 Q4 estimated state tax for certain entities	\$525.00	\$472.50

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hall,Emily Melissa	Senior	12/14/2022	US State and Local Tax	1.4	Bi-weekly meeting - [12/14/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$395.00	\$553.00
Jimenez,Joseph Robert	Senior Manager	12/14/2022	US State and Local Tax	1.4	Bi-weekly meeting - [12/14/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$910.00
Zheng,Eva	Manager	12/14/2022	US State and Local Tax	1.9	Reviewed 2022 Q4 estimated taxable income calculation for West Realm Shires, Inc. for 48 state return filings; validated state franchise tax, capital tax, and minimum tax by looking into prior year filings and researching on current state tax law updates.	\$525.00	\$997.50
Hall,Emily Melissa	Senior	12/14/2022	US State and Local Tax	2.3	Conducted research for gap analysis: pulled world wide versus water's edge filing states for combined/unitary states, pulled tax rates, and apportionment formulas (i.e., single sales factor). Inputted research into tax filing calendar.	\$395.00	\$908.50
Musano,Matthew Albert	Senior Manager	12/14/2022	US State and Local Tax	2.4	research states with capital tax, including tax base and rate to determine quarter 4 state estimates for post-petition liabilities.	\$650.00	\$1,560.00
Sun,Yuchen	Senior	12/14/2022	US State and Local Tax	2.5	Prepare Q4 estimates calc for specific entities; go through each entity/group, grab data/FTI from federal estimates workpapers.	\$395.00	\$987.50
Musano,Matthew Albert	Senior Manager	12/14/2022	US State and Local Tax	2.6	Calculating state income tax estimated taxes for quarter 4 estimates as part of post-petition liabilities	\$650.00	\$1,690.00

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Musano,Matthew Albert	Senior Manager	12/14/2022	US State and Local Tax	2.9	reviewing excel schedules created by E. Zheng and Y. Sun on quarter 4 state estimated taxes for post-petition liabilities	\$650.00	\$1,885.00
Musano,Matthew Albert	Senior Manager	12/14/2022	US State and Local Tax	1.4	Bi-weekly meeting - [12/14/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$910.00
Musano,Matthew Albert	Senior Manager	12/14/2022	US State and Local Tax	0.2	Call with W. Bieganski, M Musano and E Hall re approach to calculate estimated state tax.	\$650.00	\$130.00
Hall,Emily Melissa	Senior	12/14/2022	US State and Local Tax	0.2	Call with W. Bieganski, M Musano and E Hall re approach to calculate estimated state tax.	\$395.00	\$79.00
Musano,Matthew Albert	Senior Manager	12/14/2022	US State and Local Tax	0.5	Internal meetings to review facts for Q4 estimates and calculations with: M. Musano, E. Zheng, E. Hall, Y. Sun	\$650.00	\$325.00
Zheng,Eva	Manager	12/14/2022	US State and Local Tax	0.5	Internal meetings to review facts for Q4 estimates and calculations with: M. Musano, E. Zheng, E. Hall, Y. Sun	\$525.00	\$262.50
Hall,Emily Melissa	Senior	12/14/2022	US State and Local Tax	0.5	Internal meetings to review facts for Q4 estimates and calculations with: M. Musano, E. Zheng, E. Hall, Y. Sun	\$395.00	\$197.50
Bieganski,Walter	Client Serving Contractor	12/15/2022	US State and Local Tax	0.5	FTX - review state tax Q4 tax projection/ estimate	\$213.00	\$106.50
Bieganski,Walter	Client Serving Contractor	12/15/2022	US State and Local Tax	0.8	Call with W. Bieganski, M Musano, E Hall, E Zheng, J Berman re review of Q4 state tax workpaper/ calculation and footnotes; considered potential application of gross receipts taxes	\$213.00	\$170.40
Zheng,Eva	Manager	12/15/2022	US State and Local Tax	0.8	Internal call to review Q4 state tax workpaper/calculations and footnotes; considered potential application of gross receipts taxes. Meeting attendees: M Musano, E Hall, E Zheng, Y Sun, J Berman, and W Bieganski.	\$525.00	\$420.00

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hall,Emily Melissa	Senior	12/15/2022	US State and Local Tax	0.8	Internal call to review Q4 state tax workpaper/calculations and footnotes; considered potential application of gross receipts taxes. Meeting attendees: M Musano, E Hall, E Zheng, Y Sun, J Berman, and W Bieganski.	\$395.00	\$316.00
Sun,Yuchen	Senior	12/15/2022	US State and Local Tax	0.8	Internal call to review Q4 state tax workpaper/calculations and footnotes; considered potential application of gross receipts taxes. Meeting attendees: M Musano, E Hall, E Zheng, Y Sun, J Berman, and W Bieganski.	\$395.00	\$316.00
Musano,Matthew Albert	Senior Manager	12/15/2022	US State and Local Tax	0.8	Call with W Bieganski, E Hall, E Zheng, J Berman re review of Q4 state tax workpaper/ calculation and footnotes; considered potential application of gross receipts taxes	\$650.00	\$520.00
Musano,Matthew Albert	Senior Manager	12/15/2022	US State and Local Tax	0.9	preparing GAP analysis for pre-petition liabilities for west realm shires	\$650.00	\$585.00
Jimenez,Joseph Robert	Senior Manager	12/15/2022	US State and Local Tax	1.1	State and Local Sales and Use tax Analysis - Review entity fixed asset register, trial balances, and income statement to determine U.S. jurisdictions where entities have potential sales and use tax nexus and identify items areas where further documentation is required.	\$650.00	\$715.00
Hall,Emily Melissa	Senior	12/15/2022	US State and Local Tax	1.5	Day 1 Gap Analysis: Based on the research pulled and the amount of income reported on forms 5471, began the initial gap analysis (i.e., calculated worldwide income per state and began mapping out the tax tracker for super combined states.)	\$395.00	\$592.50
Hall,Emily Melissa	Senior	12/15/2022	US State and Local Tax	1.9	Went through federal returns to pull the 5471 for each foreign entity for tax year 2020 and documented total income and net income. Compared the amounts reported on forms 5471 to the amount reported for Global Intangible low-taxed income purposes and the consolidated income statement.	\$395.00	\$750.50
Hall,Emily Melissa	Senior	12/15/2022	US State and Local Tax	2.2	Continued - went through federal returns to pull the 5471 for each foreign entity for tax year 2021 and documented total income and net income. Compared the amounts reported on forms 5471 to the amount reported for Global Intangible low-taxed income purposes and the consolidated income statement.	\$395.00	\$869.00
Musano,Matthew Albert	Senior Manager	12/15/2022	US State and Local Tax	2.4	research states with capital tax, including tax base and rate to determine quarter 4 state estimates for post-petition liabilities.	\$650.00	\$1,560.00

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Musano,Matthew Albert	Senior Manager	12/15/2022	US State and Local Tax	2.9	research states with to determine which has minimum taxes and which states require quarterly estimated tax payments when minimum taxes are due.	\$650.00	\$1,885.00
Musano,Matthew Albert	Senior Manager	12/15/2022	US State and Local Tax	2.9	Calculating state income tax estimated taxes for quarter 4 estimates as part of post-petition liabilities	\$650.00	\$1,885.00
Hall,Emily Melissa	Senior	12/15/2022	US State and Local Tax	0.8	Call with W. Bieganski, M Musano, E Hall, E Zheng, J Berman re review of Q4 state tax workpaper/ calculation and footnotes; considered potential application of gross receipts taxes	\$395.00	\$316.00
Zheng,Eva	Manager	12/15/2022	US State and Local Tax	0.8	Call with W. Bieganski, M Musano, E Hall, E Zheng, J Berman re review of Q4 state tax workpaper/ calculation and footnotes; considered potential application of gross receipts taxes	\$525.00	\$420.00
Musano,Matthew Albert	Senior Manager	12/15/2022	US State and Local Tax	0.8	Internal call to review Q4 state tax workpaper/calculations and footnotes; considered potential application of gross receipts taxes. Meeting attendees: M Musano, E Hall, E Zheng, Y Sun, J Berman, and W Bieganski.	\$650.00	\$520.00
Bieganski,Walter	Client Serving Contractor	12/15/2022	US State and Local Tax	0.8	Internal call to review Q4 state tax workpaper/calculations and footnotes; considered potential application of gross receipts taxes. Meeting attendees: M Musano, E Hall, E Zheng, Y Sun, J Berman, and W Bieganski.	\$213.00	\$170.40
Sun,Yuchen	Senior	12/15/2022	US State and Local Tax	0.8	Internal call to review Q4 state tax workpaper/calculations and footnotes; considered potential application of gross receipts taxes. Meeting attendees: M Musano, E Hall, E Zheng, Y Sun, J Berman, and W Bieganski.	\$395.00	\$316.00
Bieganski,Walter	Client Serving Contractor	12/16/2022	US State and Local Tax	0.3	FTX - review email from D Bailey re possible ways the FTX transactions may be recast for tax purposes.	\$213.00	\$63.90
Flagg,Nancy A.	Managing Director	12/16/2022	US State and Local Tax	0.3	reply to EY J. Berman on Capitol Tax input as requested by Sullivan & Cromwell and reply with questions to obtain clarification on tax inputs required	\$775.00	\$232.50
Bieganski,Walter	Client Serving Contractor	12/16/2022	US State and Local Tax	0.5	FTX - call with M Musano, M Cheyan, E Hall and J Jimenez re approach to quantify Washington Business & Occupation tax exposure.	\$213.00	\$106.50
Bieganski,Walter	Client Serving Contractor	12/16/2022	US State and Local Tax	0.5	FTX - review EY diligence report, especially the content re state tax matters.	\$213.00	\$106.50
Bieganski,Walter	Client Serving Contractor	12/16/2022	US State and Local Tax	0.5	Discussed the income earned by specific entities and state/local tax implications. Attendees: Lakshmi Jayanthi, Lauren Lovelace, Matthew Musano, Walter Bieganski, Doug Bailey, Thomas Shea, James Scott	\$213.00	\$106.50

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Bieganski, Walter	Client Serving Contractor	12/16/2022	US State and Local Tax	0.5	Bi-weekly meeting - meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott M. Johnson A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos C. Gengler M. Palumbo P. Stratton L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$213.00	\$106.50
Flagg, Nancy A.	Managing Director	12/16/2022	US State and Local Tax	0.5	Research Capitol Tax applicability as pertains to FTX and send research results to EY team	\$775.00	\$387.50
Hall, Emily Melissa	Senior	12/16/2022	US State and Local Tax	0.5	Internal call to discuss whether Washington allows gains and losses to be netted for both apportionment and base purposes and whether dividends and interest is included in the apportionment factor. Meeting attendees: M. Musano, W. Bieganski, J. Jimenez, M. Chyan & E. Hall	\$395.00	\$197.50
Hall, Emily Melissa	Senior	12/16/2022	US State and Local Tax	0.5	Bi-weekly meeting - meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash, C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Jimenez, J. Scott, M. Johnson, A. Farrar, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, A. Cotopoulos, C. Gengler, M. Palumbo, P. Stratton, L. Jayanthi, T. Ferris, K. Madhok, K. Wrenn, J. Berman, T. Nichol, D. Katsnelson.	\$395.00	\$197.50
Chyan, Megan	Senior	12/16/2022	US State and Local Tax	0.5	Research and provide resources for internal discussion with regards to tax treatment for certain losses according to allowable deductions, payroll in specific state jurisdiction	\$395.00	\$197.50

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Chyan,Megan	Senior	12/16/2022	US State and Local Tax	0.5	Internal call to discuss whether Washington allows gains and losses to be netted for both apportionment and base purposes and whether dividends and interest is included in the apportionment factor. Meeting attendees: M. Musano, W. Bieganski, J. Jimenez, M. Chyan& E. Hall	\$395.00	\$197.50
Jimenez,Joseph Robert	Senior Manager	12/16/2022	US State and Local Tax	0.5	Bi-weekly meeting - 12.16.22 - meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott M. Johnson A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos C. Gengler M. Palumbo P. Stratton L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$325.00
Musano,Matthew Albert	Senior Manager	12/16/2022	US State and Local Tax	0.5	Discussed the income earned by specific entities and state/local tax implications. Attendees: Lakshmi Jayanthi, Lauren Lovelace, Matthew Musano, Walter Bieganski, Doug Bailey, Thomas Shea, James Scott	\$650.00	\$325.00
Musano,Matthew Albert	Senior Manager	12/16/2022	US State and Local Tax	0.5	Call with W Bieganski, M Cheyan, E Hall and J Jimenez re approach to quantify Washington Business and Occupation Tax exposure	\$650.00	\$325.00
Musano,Matthew Albert	Senior Manager	12/16/2022	US State and Local Tax	0.5	EY leads touchpoint call with 20 people, incl T Shea, re identification of entities with potential taxable income, consideration of the Foundation entity, and considerations re information reporting to FTX customers.	\$650.00	\$325.00
Musano,Matthew Albert	Senior Manager	12/16/2022	US State and Local Tax	0.5	Presenting EY due diligence report, procedures slides to on state and local matters.	\$650.00	\$325.00
Jimenez,Joseph Robert	Senior Manager	12/16/2022	US State and Local Tax	0.5	Internal call to discuss whether Washington allows gains and losses to be netted for both apportionment and base purposes and whether dividends and interest is included in the apportionment factor. Meeting attendees: M. Musano, W. Bieganski, J. Jimenez, M. Chyan& E. Hall	\$650.00	\$325.00
Musano,Matthew Albert	Senior Manager	12/16/2022	US State and Local Tax	1.1	Review email from D Bailey re possible ways the FTX transactions may be recast for tax purposes.	\$650.00	\$715.00

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hall,Emily Melissa	Senior	12/16/2022	US State and Local Tax	2.3	Day 2 Gap Analysis: Continued working through gap analysis for tax year 2021 per entity. In particular, updated the federal taxable income for the super combined groups and the federal return line 11 amounts for each entity.	\$395.00	\$908.50
Hall,Emily Melissa	Senior	12/16/2022	US State and Local Tax	2.9	Day 2 Gap Analysis (Continuation): Began calculating apportionment for each entity and on a combined basis. Included the states with potential nexus and determined the apportionment by leveraging prior year workpapers.	\$395.00	\$1,145.50
Musano,Matthew Albert	Senior Manager	12/16/2022	US State and Local Tax	2.9	Preparing EY diligence report, procedures slides, especially the content regarding state and local matters.	\$650.00	\$1,885.00
Musano,Matthew Albert	Senior Manager	12/16/2022	US State and Local Tax	0.5	Bi-weekly meeting - [12/16/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$325.00
Hall,Emily Melissa	Senior	12/16/2022	US State and Local Tax	0.5	Bi-weekly meeting - [12/16/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$395.00	\$197.50

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Bieganski,Walter	Client Serving Contractor	12/16/2022	US State and Local Tax	0.5	Bi-weekly meeting - [12/16/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$213.00	\$106.50
Jimenez,Joseph Robert	Senior Manager	12/16/2022	US State and Local Tax	0.5	Bi-weekly meeting - [12/16/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$325.00
Musano,Matthew Albert	Senior Manager	12/16/2022	US State and Local Tax	0.5	Internal call to discuss whether Washington allows gains and losses to be netted for both apportionment and base purposes and whether dividends and interest is included in the apportionment factor. Meeting attendees: M. Musano, W. Bieganski, J. Jimenez, M. Chyan& E. Hall	\$650.00	\$325.00
Bieganski,Walter	Client Serving Contractor	12/16/2022	US State and Local Tax	0.5	Internal call to discuss whether Washington allows gains and losses to be netted for both apportionment and base purposes and whether dividends and interest is included in the apportionment factor. Meeting attendees: M. Musano, W. Bieganski, J. Jimenez, M. Chyan& E. Hall	\$213.00	\$106.50
Chyan,Megan	Senior	12/16/2022	US State and Local Tax	0.5	Call with W Bieganski, M Cheyan, E Hall and J Jimenez re approach to quantify Washington Business and Occupation Tax exposure	\$395.00	\$197.50
Flagg,Nancy A.	Managing Director	12/17/2022	US State and Local Tax	1.1	Additional Capitol Tax research and reply to Sullivan & Cromwell's request for application of pre and post-petition definitions	\$775.00	\$852.50

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Bieganski,Walter	Client Serving Contractor	12/19/2022	US State and Local Tax	0.4	Bi-weekly meeting - 12/19 meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott M. Johnson A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos C. Gengler M. Palumbo P. Stratton L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$213.00	\$85.20
Hall,Emily Melissa	Senior	12/19/2022	US State and Local Tax	0.4	Bi-weekly meeting - [12/19/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez,; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$395.00	\$158.00
Jimenez,Joseph Robert	Senior Manager	12/19/2022	US State and Local Tax	0.4	Bi-weekly meeting - meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott M. Johnson A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos C. Gengler M. Palumbo P. Stratton L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$260.00
Hall,Emily Melissa	Senior	12/19/2022	US State and Local Tax	0.8	Day 3 Gap Analysis: Calculated minimum tax for tax year 2021 for jurisdictions that impose such tax.	\$395.00	\$316.00
Musano,Matthew Albert	Senior Manager	12/19/2022	US State and Local Tax	2.1	Analyze certain income and deduction tax technical issues	\$650.00	\$1,365.00

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Bieganski,Walter	Client Serving Contractor	12/19/2022	US State and Local Tax	2.5	Analyze income and deduction items for state and local purposes for various combined reporting groups	\$213.00	\$532.50
Musano,Matthew Albert	Senior Manager	12/19/2022	US State and Local Tax	2.8	reviewing intercompany lending transactions, especially with respect to state tax combined returned regimes.	\$650.00	\$1,820.00
Musano,Matthew Albert	Senior Manager	12/19/2022	US State and Local Tax	0.4	Bi-weekly meeting - [12/19/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$260.00
Bieganski,Walter	Client Serving Contractor	12/19/2022	US State and Local Tax	0.4	Bi-weekly meeting - [12/19/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$213.00	\$85.20
Jimenez,Joseph Robert	Senior Manager	12/19/2022	US State and Local Tax	0.4	Bi-weekly meeting - [12/19/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$260.00

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Bieganski, Walter	Client Serving Contractor	12/20/2022	US State and Local Tax	0.5	FTX - call M Musano, D Kooiker, M Chayen re Washington B&O tax liability with regard to entity w employees in Washington State.	\$213.00	\$106.50
Bieganski, Walter	Client Serving Contractor	12/20/2022	US State and Local Tax	0.5	Call with W Bieganski, M. Musano, T Carlson, E Hall regarding approach to assessing potential property tax liabilities of the FTX entities.	\$213.00	\$106.50
Bieganski, Walter	Client Serving Contractor	12/20/2022	US State and Local Tax	0.3	FTX - research review entity level state tax liability in a combined return filing.	\$213.00	\$63.90
Bieganski, Walter	Client Serving Contractor	12/20/2022	US State and Local Tax	0.8	FTX - review report / slide deck of summary of EY findings to date	\$213.00	\$170.40
Bieganski, Walter	Client Serving Contractor	12/20/2022	US State and Local Tax	0.4	Meeting to discuss abandoned and unclaimed property considerations based on the facts discussed relating to FTX's exchange; discussed the limitations relating to cryptocurrency in the unclaimed property space, and developed a list of questions for EY to provide to client. Meeting Attendees: S. Toi, M. Musano, J. Berman, W. Bieganski, and E. Hall.	\$213.00	\$85.20
Bieganski, Walter	Client Serving Contractor	12/20/2022	US State and Local Tax	0.7	Regroup with FTX State and Local Tax team and EY Washington desk to discuss findings on Washington net vs. gross taxable income according to allowable deductions, payroll factor, and available documentation. Meeting attendees: M. Musano, W. Bieganski (left call early), D. Kooiker, M. Chyan, & E. Hall.	\$213.00	\$149.10
Carlson, Tim	Managing Director	12/20/2022	US State and Local Tax	0.5	Call with W Bieganski, M. Musano, T Carlson, E Hall regarding approach to assessing potential property tax liabilities of the FTX entities.	\$775.00	\$387.50
Chyan, Megan	Senior	12/20/2022	US State and Local Tax	0.5	FTX - call M Musano, D Kooiker, M Chayen re Washington B&O tax liability with regard to entity w employees in Washington State.	\$395.00	\$197.50
Hall, Emily Melissa	Senior	12/20/2022	US State and Local Tax	0.4	Meeting to discuss abandoned and unclaimed property considerations based on the facts discussed relating to FTX's exchange; discussed the limitations relating to cryptocurrency in the unclaimed property space, and developed a list of questions for EY to provide to client. Meeting attendees: S. Toi, M. Musano, J. Berman, W. Bieganski, and E. Hall	\$395.00	\$158.00
Hall, Emily Melissa	Senior	12/20/2022	US State and Local Tax	0.5	Call with W Bieganski, M. Musano, T Carlson, E Hall regarding approach to assessing potential property tax liabilities of the FTX entities.	\$395.00	\$197.50

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hall,Emily Melissa	Senior	12/20/2022	US State and Local Tax	0.7	Regroup with FTX State and Local Tax team and EY Washington desk to discuss findings on Washington net vs. gross taxable income according to allowable deductions, payroll factor, and available documentation. Meeting attendees: M. Musano, W. Bieganski (left call early), D. Kooiker, M. Chyan, & E. Hall	\$395.00	\$276.50
Hall,Emily Melissa	Senior	12/20/2022	US State and Local Tax	1.7	Day 4 Gap Analysis: Added states to gap analysis that EY determined FTX has nexus in for tax year 2021. Included edits to Washington based on conversations with the Washington desk and edits to Florida to include consolidated reporting methodology	\$395.00	\$671.50
Kooiker,Darcy	Managing Director	12/20/2022	US State and Local Tax	0.5	FTX - call M Musano, D Kooiker, M Chayen re Washington B&O tax liability with regard to entity w employees in Washington State.	\$775.00	\$387.50
Kooiker,Darcy	Managing Director	12/20/2022	US State and Local Tax	0.7	Regroup with FTX State and Local Tax team and EY Washington desk to discuss findings on Washington net vs. gross taxable income according to allowable deductions, payroll factor, and available documentation. Meeting attendees: M. Musano, W. Bieganski (left call early), D. Kooiker, M. Chyan, & E. Hall.	\$775.00	\$542.50
Kooiker,Darcy	Managing Director	12/20/2022	US State and Local Tax	0.7	Review Washington tax issues prior to FTX State and Local Tax team call	\$775.00	\$542.50
Musano,Matthew Albert	Senior Manager	12/20/2022	US State and Local Tax	0.5	FTX - call M Musano, D Kooiker, M Chayen re Washington B&O tax liability with regard to entity w employees in Washington State.	\$650.00	\$325.00
Musano,Matthew Albert	Senior Manager	12/20/2022	US State and Local Tax	0.5	Call with W Bieganski, M. Musano, T Carlson, E Hall regarding approach to assessing potential property tax liabilities of the FTX entities.	\$650.00	\$325.00
Musano,Matthew Albert	Senior Manager	12/20/2022	US State and Local Tax	0.4	Meeting to discuss abandoned and unclaimed property considerations based on the facts discussed relating to FTX's exchange; discussed the limitations relating to cryptocurrency in the unclaimed property space, and developed a list of questions for EY to provide to client. Meeting attendees: S. Toi, M. Musano, J. Berman, W. Bieganski, and E. Hall	\$650.00	\$260.00
Musano,Matthew Albert	Senior Manager	12/20/2022	US State and Local Tax	2.3	prepare report / slide deck of summary of EY findings to date for FTX CEO and leadership	\$650.00	\$1,495.00

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Musano,Matthew Albert	Senior Manager	12/20/2022	US State and Local Tax	0.7	Regroup with FTX State and Local Tax team and EY Washington desk to discuss findings on Washington net vs. gross taxable income according to allowable deductions, payroll factor, and available documentation. Meeting attendees: M. Musano, W. Bieganski (left call early), D. Kooiker, M. Chyan, & E. Hall.	\$650.00	\$455.00
Musano,Matthew Albert	Senior Manager	12/20/2022	US State and Local Tax	2.3	review entity level state tax liability calculations of a super combined return.	\$650.00	\$1,495.00
Toi,Sarah Massey	Partner/Principal	12/20/2022	US State and Local Tax	0.4	Meeting to discuss abandoned and unclaimed property considerations based on the facts discussed relating to FTX's exchange; discussed the limitations relating to cryptocurrency in the unclaimed property space, and developed a list of questions for EY to provide to client. Meeting Attendees: S. Toi, M. Musano, J. Berman, W. Bieganski, and E. Hall.	\$825.00	\$330.00
Toi,Sarah Massey	Partner/Principal	12/20/2022	US State and Local Tax	0.4	Meeting to discuss abandoned and unclaimed property considerations based on the facts discussed relating to FTX's exchange; discussed the limitations relating to cryptocurrency in the unclaimed property space, and developed a list of questions for EY to provide to client. Meeting attendees: S. Toi, M. Musano, J. Berman, W. Bieganski, and E. Hall	\$825.00	\$330.00
Bieganski,Walter	Client Serving Contractor	12/21/2022	US State and Local Tax	0.2	Bi-weekly meeting - [12/21/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$213.00	\$42.60

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hall,Emily Melissa	Senior	12/21/2022	US State and Local Tax	0.2	Bi-weekly meeting - [12/21/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$395.00	\$79.00
Jimenez,Joseph Robert	Senior Manager	12/21/2022	US State and Local Tax	0.2	Bi-weekly meeting - [12/21/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$130.00
Hall,Emily Melissa	Senior	12/21/2022	US State and Local Tax	0.3	12/21/22 Meeting to discuss how Texas treats federal line 10 losses for base and apportionment purposes and whether Texas would be a super-combined state if all entities are unitary. Meeting attendees: J. Bowden, M. Musano, & E. Hall	\$395.00	\$118.50
Bowden,Jamie	Senior Manager	12/21/2022	US State and Local Tax	0.3	Meeting to discuss how Texas treats federal line 10 losses for base and apportionment purposes and whether Texas would be a super-combined state if all entities are unitary. Meeting attendees: J. Bowden, M. Musano & E. Hall.	\$650.00	\$195.00
Hall,Emily Melissa	Senior	12/21/2022	US State and Local Tax	3.4	Day 5 Gap Analysis: Completed GAP analysis for tax year 2020, including determining which states should be super combined versus separate. In addition, edits to Texas were included per the discussion with the Texas desk.	\$395.00	\$1,343.00

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Musano,Matthew Albert	Senior Manager	12/21/2022	US State and Local Tax	0.2	Bi-weekly meeting - [12/21/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$130.00
Musano,Matthew Albert	Senior Manager	12/21/2022	US State and Local Tax	0.3	12/21/22 Meeting to discuss how Texas treats federal line 10 losses for base and apportionment purposes and whether Texas would be a super-combined state if all entities are unitary. Meeting attendees: J. Bowden, M. Musano, & E. Hall	\$650.00	\$195.00
Musano,Matthew Albert	Senior Manager	12/22/2022	US State and Local Tax	0.5	meeting w/ D Hariton, T Shea, D Katsnelson, L Lovelace, B Seaway, K Jacobs (Alvarez & Marsal), W Bieganski to discuss state tax issues around worldwide reporting regimes and transfer pricing issues with respect to transactions between foreign FTX entities and domestic FTX entities;	\$650.00	\$325.00
Musano,Matthew Albert	Senior Manager	12/22/2022	US State and Local Tax	0.6	follow-up call with W Bieganski to discuss action steps from the call for state tax matters and impacts on state taxes.	\$650.00	\$390.00
Bieganski,Walter	Client Serving Contractor	12/22/2022	US State and Local Tax	0.6	follow-up call with M Musano to discuss action steps from the call.	\$213.00	\$127.80
Bieganski,Walter	Client Serving Contractor	12/22/2022	US State and Local Tax	1.0	Call with D Hariton (Sullivan & Cromwell), T Shea, D Katsnelson, L Lovelace, B Seaway (Alvarez & Marsal), K Jacobs (Alvarez & Marsal), M Musano to discuss State and Local Tax issues around worldwide reporting regimes and transfer pricing issues with regard to transactions between foreign FTX entities and domestic FTX entities	\$213.00	\$213.00
Jimenez,Joseph Robert	Senior Manager	12/22/2022	US State and Local Tax	1.1	State and Local Tax - Sales And Use Tax Analysis - Preparation of PowerPoint slides identifying preliminary findings per review of documentation and additional information required.	\$650.00	\$715.00

US State and Local Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hall,Emily Melissa	Senior	12/22/2022	US State and Local Tax	2.4	Day 6 Gap Analysis: Added the following edits to the state and local tax gap report: calculated net worth per entity and combined group for tax year 2020 and tax year 2020, calculated high level capital tax when applicable using the net worth amounts; updated net operating losses from 2020 and reflected amount in 2021.	\$395.00	\$948.00
Bieganski,Walter	Client Serving Contractor	22-Dec-22	US State and Local Tax	0.6	follow-up call to discuss action steps from the call for state tax matters and impacts on state taxes. Attendees: M. Musano and W. Bieganski	\$213.00	\$127.80
Musano,Matthew Albert	Senior Manager	12/22/2022	US State and Local Tax	0.9	Call with Sullivan and Cromwell and Alvarez regarding state filings for certain entities as well as transfer pricing considerations. Attendees: Lakshmi Jayanthi, Doug Bailey, Lauren Lovelace, Donna McComber, David Katsnelson, Thomas Shea, James Scott, Matt Musano, Walter Bieganski, Chris Howe (Alvarez & Marsal), David Hariton, Andrey Ulyanenko (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Bill Seaway (Alvarez & Marsal)	\$650.00	\$585.00
Bieganski,Walter	Client Serving Contractor	12/22/2022	US State and Local Tax	0.9	Call with Sullivan and Cromwell and Alvarez regarding state filings for certain entities as well as transfer pricing considerations. Attendees: Lakshmi Jayanthi, Doug Bailey, Lauren Lovelace, Donna McComber, David Katsnelson, Thomas Shea, James Scott, Matt Musano, Walter Bieganski, Chris Howe (Alvarez & Marsal), David Hariton, Andrey Ulyanenko (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Bill Seaway (Alvarez & Marsal)	\$213.00	\$191.70
Musano,Matthew Albert	Senior Manager	12/22/2022	US State and Local Tax	0.6	follow-up call to discuss action steps from the call for state tax matters and impacts on state taxes. Attendees: M. Musano and W. Bieganski	\$650.00	\$390.00
Bieganski,Walter	Client Serving Contractor	12/27/2022	US State and Local Tax	0.2	FTX - review list of intercompany payables and receivables	\$213.00	\$42.60
Bieganski,Walter	Client Serving Contractor	12/27/2022	US State and Local Tax	0.8	FTX - review email of certain prior period transactions for state tax purposes	\$213.00	\$170.40
Flagg,Nancy A.	Managing Director	12/29/2022	US State and Local Tax	0.9	J. Scott and N. Flagg discuss bankruptcy implications of court filings.	\$775.00	\$697.50
Bieganski,Walter	Client Serving Contractor	12/30/2022	US State and Local Tax	0.2	Analyze certain income and deduction issues for federal reporting	\$213.00	\$42.60
Total				208.1			\$103,015.80

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Bailey,Doug	Partner/Principal	11/28/2022	Tax Advisory	1.0	Call with Alvarez & Marsal to discuss data warehouse, what information is housed in the warehouse currently and what additional information would be needed. Chris Howe (Alvarez & Marsal), Ed Mosley (Alvarez & Marsal), Tom Shea, Doug Bailey, Kinga Staromicjska, Lauren Lovelace	\$825.00	\$825.00
Lovelace,Lauren	Partner/Principal	11/28/2022	Tax Advisory	1.0	Call with Alvarez & Marsal to discuss data warehouse, what information is housed in the warehouse currently and what additional information would be needed. Chris Howe (Alvarez & Marsal), Ed Mosley (Alvarez & Marsal), Tom Shea, Doug Bailey, Kinga Staromicjska, Lauren Lovelace	\$825.00	\$825.00
Bailey,Doug	Partner/Principal	11/28/2022	Tax Advisory	0.9	International Tax kick-off call with D. Bailey, L. Lovelace (EY)	\$825.00	\$742.50
Lovelace,Lauren	Partner/Principal	11/28/2022	Tax Advisory	0.9	International Tax kick-off call with D. Bailey, L. Lovelace (EY)	\$825.00	\$742.50
Bailey,Doug	Partner/Principal	11/29/2022	Tax Advisory	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal discussing Japan loan with David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Doug Bailey, Lauren Lovelace and Thomas Shea, Lakshmi Jayanthi	\$825.00	\$412.50
Bailey,Doug	Partner/Principal	11/29/2022	Tax Advisory	2.1	Analyze relevant documentation related to the Binance buyout transaction to develop factual understanding needed to perform tax analysis on the transaction to determine what, if any, tax risks the transaction poses to the debtors.	\$825.00	\$1,732.50
Bailey,Doug	Partner/Principal	11/29/2022	Tax Advisory	0.5	Call to discuss historic tax filings. Lakshmi Jayanthi, Lauren Lovelace, Tom Shea, Jim Scott, Doug Bailey, Andy Dubroff	\$825.00	\$412.50
Raulli,Lindsay Elizabeth	Senior Manager	11/29/2022	Tax Advisory	0.5	Call to discuss historic tax filings. Lakshmi Jayanthi, Lauren Lovelace, Tom Shea, Jim Scott, Doug Bailey, Andy Dubroff	\$650.00	\$325.00
Bailey,Doug	Partner/Principal	11/29/2022	Tax Advisory	0.5	Internal Touch Base to discuss the FTX project, EY's role and next steps from an International Tax Services perspective. Doug Bailey, Lauren Lovelace, Lindsay Raulli, John Owsley, Lakshmi Jayanthi	\$825.00	\$412.50
Bailey,Doug	Partner/Principal	11/29/2022	Tax Advisory	1.0	Analyze structural issues for federal purposes	\$825.00	\$825.00
Bailey,Doug	Partner/Principal	11/29/2022	Tax Advisory	1.1	Analyze FTX Trading Forms 5471 to identify tax risks and issues to evaluate further.	\$825.00	\$907.50
Bailey,Doug	Partner/Principal	11/29/2022	Tax Advisory	1.4	Evaluate possible application of the corporate alternative minimum tax to the debtors as they work through bankruptcy.	\$825.00	\$1,155.00
Bailey,Doug	Partner/Principal	11/29/2022	Tax Advisory	2.0	Analyze entity classification elections made by debtor entities to identify potential tax risks and issues.	\$825.00	\$1,650.00

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Bailey,Doug	Partner/Principal	11/29/2022	Tax Advisory	0.8	call discussing certain third party transaction. T. Shea, A. Dubroff, D. Bailey, L. Lovelace, L. Jayanthi	\$825.00	\$660.00
Lovelace,Lauren	Partner/Principal	11/29/2022	Tax Advisory	0.8	call discussing certain third party transaction. T. Shea, A. Dubroff, D. Bailey, L. Lovelace, L. Jayanthi	\$825.00	\$660.00
Jayanthi,Lakshmi	Senior Manager	11/29/2022	Tax Advisory	0.8	call discussing certain third party transaction. T. Shea, A. Dubroff, D. Bailey, L. Lovelace, L. Jayanthi	\$650.00	\$520.00
Bailey,Doug	Partner/Principal	11/29/2022	Tax Advisory	0.5	Call with Sullivan and Cromwell and Alvarez discussing prior period federal filings. Attendees: David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Thomas Shea, Andy Dubroff, James Scott, Andrey Ulyanenko (Alvarez & Marsal), Chris Howe (Alvarez & Marsal) and Matthew Stevens	\$825.00	\$412.50
Jayanthi,Lakshmi	Senior Manager	11/29/2022	Tax Advisory	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal discussing Japan loan with David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Doug Bailey, Lauren Lovelace and Thomas Shea, Lakshmi Jayanthi	\$650.00	\$325.00
Jayanthi,Lakshmi	Senior Manager	11/29/2022	Tax Advisory	0.5	Discussed the transaction between FTX and Binance- internal EY with Andy Dubroff, Doug Bailey, Lauren Lovelace, Thomas Shea and Lakshmi Jayanthi	\$650.00	\$325.00
Jayanthi,Lakshmi	Senior Manager	11/29/2022	Tax Advisory	0.5	Internal Touch Base to discuss the FTX project, EY's role and next steps from an International Tax Services perspective with Doug Bailey, Lauren Lovelace, Lindsay Rauli, John Owsley, Lakshmi Jayanthi	\$650.00	\$325.00
Jayanthi,Lakshmi	Senior Manager	11/29/2022	Tax Advisory	0.5	Internal discussion on whether cash distributed out of certain jurisdictions and any potential local tax considerations and different scenarios to consider on how distribute the cash. Attendees: Lauren Lovelace, Ichiro Suto, Kazuhiro Ebina, Taisuke Hamano, Keisuke Taniguchi, Lakshmi Jayanthi	\$650.00	\$325.00
Dubroff,Andy	Managing Director	11/29/2022	Tax Advisory	0.5	Call to discuss historic tax filings. Lakshmi Jayanthi, Lauren Lovelace, Tom Shea, Jim Scott, Doug Bailey, Andy Dubroff	\$775.00	\$387.50
Dubroff,Andy	Managing Director	11/29/2022	Tax Advisory	0.6	FTX: Review certain prior period transactions and related background materials from D Bailey	\$775.00	\$465.00
Dubroff,Andy	Managing Director	11/29/2022	Tax Advisory	0.8	call discussing certain third party transaction. T. Shea, A. Dubroff, D. Bailey, L. Lovelace, L. Jayanthi	\$775.00	\$620.00

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hamano,Taisuke	Senior Manager	11/29/2022	Tax Advisory	2.5	Reviewing and prep for call re: whether cash distributed out of certain jurisdictions and any potential local tax considerations and different scenarios to consider on how distribute the cash.	\$650.00	\$1,625.00
Simpson,Kirsten	National Partner/Principal	11/30/2022	Tax Advisory	0.5	Discuss structural issues w/K Simpson, w/A Dubroff and w/J Blank	\$990.00	\$495.00
Dubroff,Andy	Managing Director	11/30/2022	Tax Advisory	0.5	Discuss structural issues w/K Simpson, w/A Dubroff and w/J Blank	\$775.00	\$387.50
Bailey,Doug	Partner/Principal	11/30/2022	Tax Advisory	0.5	Call concerning historic federal tax filings. Attendees: Philip Gall, Andy Dubroff, James Scott, Doug Bailey, Lauren Lovelace, Thomas Shea, Lakshmi Jayanthi and Chris Mayer-Dempsey	\$825.00	\$412.50
Dubroff,Andy	Managing Director	11/30/2022	Tax Advisory	1.7	Tax technical analysis of certain prior period transactions.	\$775.00	\$1,317.50
Bailey,Doug	Partner/Principal	11/30/2022	Tax Advisory	2.2	Analyze additional documentation related to the Binance buyout transaction including the asset purchase agreement.	\$825.00	\$1,815.00
Bailey,Doug	Partner/Principal	11/30/2022	Tax Advisory	2.4	Analyze historic structural issues for international reporting	\$825.00	\$1,980.00
Jayanthi,Lakshmi	Senior Manager	11/30/2022	Tax Advisory	0.5	Call concerning historic federal tax filings. Attendees: Philip Gall, Andy Dubroff, James Scott, Doug Bailey, Lauren Lovelace, Thomas Shea, Lakshmi Jayanthi and Chris Mayer-Dempsey	\$650.00	\$325.00
Hamano,Taisuke	Senior Manager	11/30/2022	Tax Advisory	1.0	Internal discussion on whether cash distributed out of certain jurisdictions and any potential local tax considerations and different scenarios to consider on how distribute the cash. Attendees: Lauren Lovelace, Ichiro Suto, Kazuhiro Ebina, Taisuke Hamano, Keisuke Taniguchi, Lakshmi Jayanthi	\$650.00	\$650.00
Mayer-Dempsey,Chris Kosch	Senior Manager	11/30/2022	Tax Advisory	0.5	Call concerning historic federal tax filings. Attendees: Philip Gall, Andy Dubroff, James Scott, Doug Bailey, Lauren Lovelace, Thomas Shea, Lakshmi Jayanthi and Chris Mayer-Dempsey	\$650.00	\$325.00
Mayer-Dempsey,Chris Kosch	Senior Manager	11/30/2022	Tax Advisory	1.9	Draft tax technical memorandum re: certain prior period transactions. (Day 1)	\$650.00	\$1,235.00
Karan,Anna Suncheuri	Staff	11/30/2022	Tax Advisory	3.0	FTX International Tax Services Meeting with Johana Chebar, Anna Karan to go over how to organize the workstream. Actually setting up the workstream	\$225.00	\$675.00
Dubroff,Andy	Managing Director	11/30/2022	Tax Advisory	0.5	Call concerning historic federal tax filings. Attendees: Philip Gall, Andy Dubroff, James Scott, Doug Bailey, Lauren Lovelace, Thomas Shea, Lakshmi Jayanthi and Chris Mayer-Dempsey	\$775.00	\$387.50

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Dubroff, Andy	Managing Director	11/30/2022	Tax Advisory	0.8	FTX: Review D Bailey summary of information required for further development of tax analysis of FTX Trading preferred transaction; further review materials from D Bailey re: characterization of sale of FTX Trading preferred	\$775.00	\$620.00
Bailey, Doug	Partner/Principal	12/1/2022	Tax Advisory	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal discussing corporate tax losses. David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Doug Bailey, Lauren Lovelace, Chris Howe (Alvarez & Marsal), Thomas Shea, Lakshmi Jayanthi	\$825.00	\$412.50
Yen, Jason	National Partner/Principal	12/1/2022	Tax Advisory	0.5	Discussed Binance transactions on call with Jason Yen, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$990.00	\$495.00
Bailey, Doug	Partner/Principal	12/1/2022	Tax Advisory	0.5	Discussed Binance transactions on call with Jason Yen, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$825.00	\$412.50
Bailey, Doug	Partner/Principal	12/1/2022	Tax Advisory	0.8	Determine whether the IRS views DocuSign execution of an entity classification election as an acceptable filing procedure.	\$825.00	\$660.00
Bailey, Doug	Partner/Principal	12/1/2022	Tax Advisory	1.8	Analyze the offering documents and terms of the FTX Trading preferred shares purchased from Binance.	\$825.00	\$1,485.00
Bailey, Doug	Partner/Principal	12/1/2022	Tax Advisory	2.8	Analyze structural issues for federal purposes	\$825.00	\$2,310.00
Bailey, Doug	Partner/Principal	12/1/2022	Tax Advisory	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal discussing certain prior period transactions with David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$825.00	\$412.50
Jayanthi, Lakshmi	Senior Manager	12/1/2022	Tax Advisory	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal discussing certain prior period transactions with David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$650.00	\$325.00
Jayanthi, Lakshmi	Senior Manager	12/1/2022	Tax Advisory	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal discussing corporate tax losses. David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Doug Bailey, Lauren Lovelace, Chris Howe (Alvarez & Marsal), Thomas Shea, Lakshmi Jayanthi	\$650.00	\$325.00
Jayanthi, Lakshmi	Senior Manager	12/1/2022	Tax Advisory	0.5	Discussed Binance transactions on call with Jason Yen, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$650.00	\$325.00

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Bailey,Doug	Partner/Principal	12/1/2022	Tax Advisory	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal discussing certain prior period transactions with David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$825.00	\$412.50
Hamano,Taisuke	Senior Manager	12/1/2022	Tax Advisory	1.0	Internal discussion on whether cash distributed out of certain jurisdictions and any potential local tax considerations and different scenarios to consider on how distribute the cash. Attendees: Lauren Lovelace, Ichiro Suto, Kazuhiro Ebina, Taisuke Hamano, Keisuke Taniguchi, Lakshmi Jayanthi	\$650.00	\$650.00
Mayer-Dempsey,Chris Kosch	Senior Manager	12/1/2022	Tax Advisory	1.3	Draft tax technical memorandum re: certain prior period transactions. (Day 2)	\$650.00	\$845.00
Karan,Anna Suncheuri	Staff	12/1/2022	Tax Advisory	0.2	FTX International Tax Services internal call with A. Karan and K. Pawa to discuss information request from client	\$225.00	\$45.00
Karan,Anna Suncheuri	Staff	12/1/2022	Tax Advisory	0.5	FTX International Tax Services: reviewing documents to find information K. Pawa needs about client	\$225.00	\$112.50
Jayanthi,Lakshmi	Senior Manager	12/1/2022	Tax Advisory	0.7	Hong Kong kick-off call with T. Shea, P. Ho, M. Lam, P. Ash, A. Farrar, K. Staromiejska, L. Jayanthi, T. Knoeller, L. Lovelace	\$650.00	\$455.00
Lovelace,Lauren	Partner/Principal	12/1/2022	Tax Advisory	0.7	Hong Kong kick-off call with T. Shea, P. Ho, M. Lam, P. Ash, A. Farrar, K. Staromiejska, L. Jayanthi, T. Knoeller, L. Lovelace	\$825.00	\$577.50
Dubroff,Andy	Managing Director	12/1/2022	Tax Advisory	1.9	Review facts and representations draft from C Mayer-Dempsey regarding specific prior period elections/transactions.	\$775.00	\$1,472.50
Jayanthi,Lakshmi	Senior Manager	12/1/2022	Tax Advisory	0.6	Meeting regarding updates on workstreams in scope, available information, information obtained from Alvarez & Marsal. Attendees: P. Ash, T. Shea, M. Lam, J. Scott, A. Farrar, K. Staromiejska, L. Jayanthi	\$650.00	\$390.00
Stevens,Matthew Aaron	National Partner/Principal	12/2/2022	Tax Advisory	0.5	Discussed mark to market treatment by the various FTX entities. Attendees: Matthew Stevens, Doug Bailey, Lauren Lovelace, Thomas Shea, Lakshmi Jayanthi	\$990.00	\$495.00
Yen,Jason	National Partner/Principal	12/2/2022	Tax Advisory	0.5	Call to review FTX and Binance transactions. Attendees: Jason Yen and Andy Dubroff, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$990.00	\$495.00
Bailey,Doug	Partner/Principal	12/2/2022	Tax Advisory	0.5	Call to review FTX and Binance transactions. Attendees: Jason Yen and Andy Dubroff, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$825.00	\$412.50

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Bailey,Doug	Partner/Principal	12/2/2022	Tax Advisory	0.5	Discussed mark to market treatment by the various FTX entities. Attendees: Matthew Stevens, Doug Bailey, Lauren Lovelace, Thomas Shea, Lakshmi Jayanthi	\$825.00	\$412.50
Bailey,Doug	Partner/Principal	12/2/2022	Tax Advisory	2.1	Analysis of relevant tax considerations related to prior period transactions.	\$825.00	\$1,732.50
Bailey,Doug	Partner/Principal	12/2/2022	Tax Advisory	2.8	Review documentation related to certain prior period transactions for potential tax implications.	\$825.00	\$2,310.00
Jayanthi,Lakshmi	Senior Manager	12/2/2022	Tax Advisory	0.5	Discussed mark to market treatment by the various FTX entities. Attendees: Matthew Stevens, Doug Bailey, Lauren Lovelace, Thomas Shea, Lakshmi Jayanthi	\$650.00	\$325.00
Jayanthi,Lakshmi	Senior Manager	12/2/2022	Tax Advisory	0.5	Call to review FTX and Binance transactions. Attendees: Jason Yen and Andy Dubroff, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$650.00	\$325.00
Mayer-Dempsey,Chris Kosch	Senior Manager	12/2/2022	Tax Advisory	0.5	Revisions to tax technical memorandum re: certain prior period transactions. (Day 3)	\$650.00	\$325.00
Jayanthi,Lakshmi	Senior Manager	12/2/2022	Tax Advisory	1.1	Bi-weekly meeting - to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$715.00
Bailey,Doug	Partner/Principal	12/2/2022	Tax Advisory	1.1	Bi-weekly meeting - 12.2 meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$907.50

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Lovelace, Lauren	Partner/Principal	12/2/2022	Tax Advisory	1.1	Bi-weekly meeting - 12.2 meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$907.50
Bailey, Doug	Partner/Principal	12/2/2022	Tax Advisory	0.6	FTX - call to discuss FTX transaction with Jason Yen, A Dubroff and D Bailey	\$825.00	\$495.00
Dubroff, Andy	Managing Director	12/2/2022	Tax Advisory	0.6	FTX: Analysis of income tax considerations and potential alternative outcomes of prior period transaction w/K Simpson	\$775.00	\$465.00
Dubroff, Andy	Managing Director	12/2/2022	Tax Advisory	1.3	Revisions to facts and representations draft from C Mayer-Dempsey regarding specific prior period elections/transactions.	\$775.00	\$1,007.50
Dubroff, Andy	Managing Director	12/2/2022	Tax Advisory	0.6	FTX - call to discuss FTX transaction with Jason Yen, A Dubroff and D Bailey	\$775.00	\$465.00
Dubroff, Andy	Managing Director	12/2/2022	Tax Advisory	0.5	Call to review FTX and Binance transactions. Attendees: Jason Yen and Andy Dubroff, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$775.00	\$387.50
Dubroff, Andy	Managing Director	12/2/2022	Tax Advisory	1.2	Revise representations to facts and representations draft from C Mayer-Dempsey regarding specific prior period elections/transactions.	\$775.00	\$930.00
Mayer-Dempsey, Chris Kosch	Senior Manager	12/5/2022	Tax Advisory	0.1	Revisions to tax technical memorandum re: certain prior period transactions. (Day 4)	\$650.00	\$65.00
Bailey, Doug	Partner/Principal	12/5/2022	Tax Advisory	0.5	Discussion regarding certain prior year entity classification filings and tax technical considerations. Attendees: John Dilorio, Lauren Lovelace, Doug Bailey, Anna Karan, Lakshmi Jayanthi	\$825.00	\$412.50

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Jayanthi,Lakshmi	Senior Manager	12/5/2022	Tax Advisory	0.6	Bi-weekly meeting - [12/5/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$390.00
Lovelace,Lauren	Partner/Principal	12/5/2022	Tax Advisory	0.6	Bi-weekly meeting - [12/5/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$495.00
Bailey,Doug	Partner/Principal	12/5/2022	Tax Advisory	0.6	Bi-weekly meeting - [12/5/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$495.00
Lovelace,Lauren	Partner/Principal	12/5/2022	Tax Advisory	0.8	Status call with M. Musano, Polly W Ash; Thomas M Shea ; Kristie L Lowery ; Lauren Lovelace ; Anne Bost ; Walter Bieganski; with respect to identifying tax technical issues.	\$825.00	\$660.00

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Bailey,Doug	Partner/Principal	12/5/2022	Tax Advisory	1.0	Call with Sullivan and Cromwell and Alvarez to discuss structural issues. David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Doug Bailey, Lauren Lovelace, Chris Howe (Alvarez & Marsal), James Scott, Matthew Steven, Lakshmi Jayanthi	\$825.00	\$825.00
Bailey,Doug	Partner/Principal	12/5/2022	Tax Advisory	1.0	Call with Sullivan and Cromwell and Alvarez to discuss structural issues. David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Doug Bailey, Lauren Lovelace, Chris Howe (Alvarez & Marsal), James Scott, Matthew Steven, Lakshmi Jayanthi	\$825.00	\$825.00
Bailey,Doug	Partner/Principal	12/5/2022	Tax Advisory	1.1	Analysis re: tax technical considerations of tax transaction.	\$825.00	\$907.50
Simpson,Kirsten	National Partner/Principal	12/5/2022	Tax Advisory	1.4	Internal call re: further analysis regarding certain prior period elections, related facts and circumstances, and drafting of issues outline. Attendees: K. Simpson, A. Dubroff	\$990.00	\$1,386.00
Dubroff,Andy	Managing Director	12/5/2022	Tax Advisory	1.4	Internal call re: further analysis regarding certain prior period elections, related facts and circumstances, and drafting of issues outline. Attendees: K. Simpson, A. Dubroff	\$775.00	\$1,085.00
Bailey,Doug	Partner/Principal	12/5/2022	Tax Advisory	2.1	Analyze certain income and deduction tax technical issues	\$825.00	\$1,732.50
Bailey,Doug	Partner/Principal	12/5/2022	Tax Advisory	2.3	Further analysis of certain prior period transactions for potential income tax implications and alternative resolutions	\$825.00	\$1,897.50
Dubroff,Andy	Managing Director	12/5/2022	Tax Advisory	3.4	FTX: Review income tax treatment of certain prior period transactions in anticipation of upcoming call.	\$775.00	\$2,635.00
Myers,Rayth T.	Senior Manager	12/6/2022	Tax Advisory	0.5	Bankruptcy and MTM method discussion with Sam Weiler and Amy Sargent	\$650.00	\$325.00
Stevens,Matthew Aaron	National Partner/Principal	12/6/2022	Tax Advisory	0.5	Discussion of applicability of certain prior period elections and other potential tax implications. Attendees: Matthew Stevens, Matthew Musano, Walter Bieganski, Doug Bailey, Lauren Lovelace, James Scott, Andy Dubroff, Thomas Shea, Lakshmi Jayanthi	\$990.00	\$495.00
Bailey,Doug	Partner/Principal	12/6/2022	Tax Advisory	0.5	Discussion of applicability of certain prior period elections and other potential tax implications. Attendees: Matthew Stevens, Matthew Musano, Walter Bieganski, Doug Bailey, Lauren Lovelace, James Scott, Andy Dubroff, Thomas Shea, Lakshmi Jayanthi	\$825.00	\$412.50
Bailey,Doug	Partner/Principal	12/6/2022	Tax Advisory	1.0	Review of Binance transaction details for tax treatment. Attendees: Jason Yen, Andy Dubroff, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$825.00	\$825.00
Bailey,Doug	Partner/Principal	12/6/2022	Tax Advisory	1.6	Analyze historic structural issues for international reporting	\$825.00	\$1,320.00

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Bailey,Doug	Partner/Principal	12/6/2022	Tax Advisory	2.5	Analyze documentation re: certain prior period transactions for potential income tax implications and alternative resolutions	\$825.00	\$2,062.50
Bailey,Doug	Partner/Principal	12/6/2022	Tax Advisory	2.7	Analysis of federal treatment of structural issues	\$825.00	\$2,227.50
Gartin,Randell J.	Managing Director	12/6/2022	Tax Advisory	0.6	Discussion on structural issues with Randy Gartin, Amy Sargent	\$775.00	\$465.00
Sargent,Amy Johannah	Managing Director	12/6/2022	Tax Advisory	0.6	Discussion on structural issues with Randy Gartin, Amy Sargent	\$775.00	\$465.00
Sargent,Amy Johannah	Managing Director	12/6/2022	Tax Advisory	0.6	Discss certain tax accounting method considerations with Sam Weiler and Rayth Myers	\$775.00	\$465.00
Sargent,Amy Johannah	Managing Director	12/6/2022	Tax Advisory	1.0	Continued discussion on structural issues with Andy Dubroff, Kristen Simpson, Amy Sargent	\$775.00	\$775.00
Gartin,Randell J.	Managing Director	12/6/2022	Tax Advisory	4.2	Review federal loss limitations under bankruptcy	\$775.00	\$3,255.00
Dubroff,Andy	Managing Director	12/6/2022	Tax Advisory	0.3	Follow-up discussion on structural issues with Andy Dubroff, Kristen Simpson, Amy Sargent	\$775.00	\$232.50
Simpson,Kirsten	National Partner/Principal	12/6/2022	Tax Advisory	1.0	Continued discussion on structural issues with Andy Dubroff, Kristen Simpson, Amy Sargent	\$990.00	\$990.00
Dubroff,Andy	Managing Director	12/6/2022	Tax Advisory	1.0	Continued discussion on structural issues with Andy Dubroff, Kristen Simpson, Amy Sargent	\$775.00	\$775.00
Simpson,Kirsten	National Partner/Principal	12/6/2022	Tax Advisory	0.3	Follow-up discussion on structural issues with Andy Dubroff, Kristen Simpson, Amy Sargent	\$990.00	\$297.00
Sargent,Amy Johannah	Managing Director	12/6/2022	Tax Advisory	0.3	Follow-up discussion on structural issues with Andy Dubroff, Kristen Simpson, Amy Sargent	\$775.00	\$232.50
Bailey,Doug	Partner/Principal	12/7/2022	Tax Advisory	0.5	Analyze historic structural issues for international reporting	\$825.00	\$412.50
Bailey,Doug	Partner/Principal	12/7/2022	Tax Advisory	1.6	Analyze FTX Trading financial statements to evaluate the availability of the active dealer exception to International Tax Services income such that International Tax Services income qualifies for Global intangible low-taxed income rather than subpart F treatment.	\$825.00	\$1,320.00
Bailey,Doug	Partner/Principal	12/7/2022	Tax Advisory	2.9	Analyze relevant law governing certain cryptocurrency specific transactions for certain entities	\$825.00	\$2,392.50

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Jayanthi,Lakshmi	Senior Manager	12/7/2022	Tax Advisory	0.5	Bi-weekly meeting - [12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$325.00
Lovelace,Lauren	Partner/Principal	12/7/2022	Tax Advisory	0.5	Bi-weekly meeting - [12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$412.50
Bailey,Doug	Partner/Principal	12/7/2022	Tax Advisory	0.5	Bi-weekly meeting - [12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$412.50
Lovelace,Lauren	Partner/Principal	12/7/2022	Tax Advisory	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal discussing tax technical issues regarding prior year transactions. D. Hariton (Sullivan & Cromwell), B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), L. Lovelace, D. Bailey, L. Jayanthi, J. Scott, J. Yen, A. Dubroff	\$825.00	\$412.50

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Simpson,Kirsten	National Partner/Principal	12/7/2022	Tax Advisory	0.5	discussions w/K Simpson and A Dubroff re: review of certain prior period transactions and elections for upcoming Alvarez & Marsal call	\$990.00	\$495.00
Sargent,Amy Johannah	Managing Director	12/7/2022	Tax Advisory	1.4	Analyze federal loss limitations in bankruptcy	\$775.00	\$1,085.00
Dubroff,Andy	Managing Director	12/7/2022	Tax Advisory	2.0	Analyze federal loss limitations in bankruptcy	\$775.00	\$1,550.00
Bailey,Doug	Partner/Principal	12/7/2022	Tax Advisory	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal discussing corporate structural issues. David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Lauren Lovelace, Doug Bailey, Lakshmi Jayanthi, Thomas Shea, James Scott, Jason Yen, Andy Dubroff	\$825.00	\$412.50
Dubroff,Andy	Managing Director	12/7/2022	Tax Advisory	0.5	discussions w/K Simpson and A Dubroff re: review of certain prior period transactions and elections for upcoming Alvarez & Marsal call	\$775.00	\$387.50
Dubroff,Andy	Managing Director	12/7/2022	Tax Advisory	1.4	Analysis of federal treatment of structural issues	\$775.00	\$1,085.00
Dubroff,Andy	Managing Director	12/7/2022	Tax Advisory	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal discussing tax technical issues regarding prior year transactions. D. Hariton (Sullivan & Cromwell), B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), L. Lovelace, D. Bailey, L. Jayanthi, J. Scott, J. Yen, A. Dubroff	\$775.00	\$387.50
Gartin,Randell J.	Managing Director	12/7/2022	Tax Advisory	5.3	Analyze federal loss limitations in bankruptcy	\$775.00	\$4,107.50
Dubroff,Andy	Managing Director	12/8/2022	Tax Advisory	0.5	Continued discussion on structural issues with Andy Dubroff, Kristen Simpson, Amy Sargent	\$775.00	\$387.50
Dubroff,Andy	Managing Director	12/8/2022	US Income Tax	0.5	Review of tax treatment of booked transactions with Jason Yen, Tom Shea, Andy Dubroff, Lauren Lovelace, Doug Bailey, Lakshmi Jayanthi, James Scott	\$775.00	\$387.50
Bailey,Doug	Partner/Principal	12/8/2022	Tax Advisory	1.7	Analyze certain income and deduction issues	\$825.00	\$1,402.50
Lovelace,Lauren	Partner/Principal	12/8/2022	Tax Advisory	0.6	FTX - call with J. Yen, D Bailey and L Lovelace and L Jayanthi about active financing exception issues	\$825.00	\$495.00
Jayanthi,Lakshmi	Senior Manager	12/8/2022	Tax Advisory	0.6	FTX - call with J. Yen, D Bailey and L Lovelace and L Jayanthi about active financing exception issues	\$650.00	\$390.00
Bailey,Doug	Partner/Principal	12/8/2022	Tax Advisory	0.5	Review of tax treatment of booked transactions with Jason Yen, Tom Shea, Andy Dubroff, Lauren Lovelace, Doug Bailey, Lakshmi Jayanthi, James Scott	\$825.00	\$412.50
Sargent,Amy Johannah	Managing Director	12/8/2022	Tax Advisory	0.5	Continued discussion on structural issues with Andy Dubroff, Kristen Simpson, Amy Sargent	\$775.00	\$387.50
Gartin,Randell J.	Managing Director	12/8/2022	Tax Advisory	0.5	Continued discussion on structural issues with Andy Dubroff, Kristen Simpson, Amy Sargent	\$775.00	\$387.50

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Simpson,Kirsten	National Partner/Principal	12/8/2022	Tax Advisory	0.5	Continued discussion on structural issues with Andy Dubroff, Kristen Simpson, Amy Sargent	\$990.00	\$495.00
Sargent,Amy Johannah	Managing Director	12/8/2022	Tax Advisory	2.2	Analyze federal loss limitations in bankruptcy	\$775.00	\$1,705.00
Gartin,Randell J.	Managing Director	12/8/2022	Tax Advisory	2.7	Analyze federal loss limitations in bankruptcy	\$775.00	\$2,092.50
Bailey,Doug	Partner/Principal	12/8/2022	Tax Advisory	0.5	Reviewed transactions between specific entities and related parties and related reporting for tax purposes. Attendees: Matthew Stevens, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$825.00	\$412.50
Dubroff,Andy	Managing Director	12/9/2022	Tax Advisory	2.7	Analyze federal loss limitations in bankruptcy	\$775.00	\$2,092.50
Gartin,Randell J.	Managing Director	12/9/2022	Tax Advisory	1.2	Discuss structural issues with Amy Sargent, Randy Gartin	\$775.00	\$930.00
Sargent,Amy Johannah	Managing Director	12/9/2022	Tax Advisory	1.0	Discuss structural issues with Andy Dubroff, Kristen Simpson, Randy Gartin	\$775.00	\$775.00
Gartin,Randell J.	Managing Director	12/9/2022	Tax Advisory	2.5	Analysis of federal treatment of structural issues	\$775.00	\$1,937.50
Bailey,Doug	Partner/Principal	12/9/2022	Tax Advisory	1.3	Analyze structural issues for federal purposes	\$825.00	\$1,072.50
Bailey,Doug	Partner/Principal	12/9/2022	Tax Advisory	1.8	Analyze certain income and deduction tax technical issues	\$825.00	\$1,485.00
Jayanthi,Lakshmi	Senior Manager	12/9/2022	Tax Advisory	0.9	Bi-weekly meeting - [12/9/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$585.00
Lovelace,Lauren	Partner/Principal	12/9/2022	Tax Advisory	0.9	Bi-weekly meeting - [12/9/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$742.50

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Bailey,Doug	Partner/Principal	12/9/2022	Tax Advisory	0.9	Bi-weekly meeting - [12/9/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$742.50
Bailey,Doug	Partner/Principal	12/9/2022	Tax Advisory	0.5	Discussed structural issues with Sullivan and Cromwell and Alvarez. Attendees: David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Andy Dubroff, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi, Andrey Ulyanenko (Alvarez & Marsal), Christopher Howe (Alvarez & Marsal)	\$825.00	\$412.50
Bailey,Doug	Partner/Principal	12/9/2022	Tax Advisory	0.5	Analyze certain income and deduction tax technical issues	\$825.00	\$412.50
Sargent,Amy Johannah	Managing Director	12/9/2022	Tax Advisory	1.2	Discuss structural issues with Amy Sargent, Randy Gartin	\$775.00	\$930.00
Gartin,Randell J.	Managing Director	12/10/2022	Tax Advisory	2.8	Analysis of federal treatment of structural issues	\$775.00	\$2,170.00
Gartin,Randell J.	Managing Director	12/10/2022	Tax Advisory	2.0	Continue to revise tax consequences outline with respect to potential bankruptcy emergence plan.	\$775.00	\$1,550.00
Gartin,Randell J.	Managing Director	12/12/2022	Tax Advisory	0.5	Discuss structural issues with Andy Dubroff, Kristen Simpson, Amy Sargent, Randy Gartin	\$775.00	\$387.50
Sargent,Amy Johannah	Managing Director	12/12/2022	Tax Advisory	0.5	Discuss structural issues with Andy Dubroff, Kristen Simpson, Amy Sargent, Randy Gartin	\$775.00	\$387.50
Simpson,Kirsten	National Partner/Principal	12/12/2022	Tax Advisory	1.6	Internal call re: further analysis regarding tax technical implications of certain prior period transactions. Attendees: K. Simpson, A. Dubroff	\$990.00	\$1,584.00
Dubroff,Andy	Managing Director	12/12/2022	Tax Advisory	1.6	Internal call re: further analysis regarding tax technical implications of certain prior period transactions. Attendees: K. Simpson, A. Dubroff	\$775.00	\$1,240.00
Simpson,Kirsten	National Partner/Principal	12/12/2022	Tax Advisory	0.5	Discuss structural issues with Andy Dubroff, Kristen Simpson, Amy Sargent, Randy Gartin	\$990.00	\$495.00
Dubroff,Andy	Managing Director	12/12/2022	Tax Advisory	0.5	Discuss structural issues with Andy Dubroff, Kristen Simpson, Amy Sargent, Randy Gartin	\$775.00	\$387.50
Sargent,Amy Johannah	Managing Director	12/12/2022	Tax Advisory	0.5	Discuss structural issues with Andy Dubroff, Kristen Simpson, Randy Gartin	\$775.00	\$387.50

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Sargent,Amy Johannah	Managing Director	12/12/2022	Tax Advisory	1.0	Discuss structural issues with Andy Dubroff, Kristen Simpson, Randy Gartin	\$775.00	\$775.00
Gartin,Randell J.	Managing Director	12/12/2022	Tax Advisory	2.4	Analyze federal loss limitations in bankruptcy	\$775.00	\$1,860.00
Bailey,Doug	Partner/Principal	12/12/2022	Tax Advisory	0.5	Discussed tax technical implications of certain cash transactions for FTX. Attendees: Lakshmi Jayanthi, Doug Bailey, Sherilyn Chan, Taisuke Hamano, Thomas Shea, Lauren Lovelace, James Scott, Clement Lim	\$825.00	\$412.50
Lovelace,Lauren	Partner/Principal	12/12/2022	Tax Advisory	0.5	Discussed tax technical implications of certain cash transactions for FTX. Attendees: Lakshmi Jayanthi, Doug Bailey, Sherilyn Chan, Taisuke Hamano, Thomas Shea, Lauren Lovelace, James Scott, Clement Lim	\$825.00	\$412.50
Bailey,Doug	Partner/Principal	12/12/2022	Tax Advisory	0.9	Analyze certain income and deduction tax technical issues	\$825.00	\$742.50
Lovelace,Lauren	Partner/Principal	12/12/2022	Tax Advisory	1	Bi-weekly meeting - [12/12/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$825.00
Bailey,Doug	Partner/Principal	12/12/2022	Tax Advisory	1	Bi-weekly meeting - [12/12/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$825.00

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Jayanthi,Lakshmi	Senior Manager	12/12/2022	Tax Advisory	1	Bi-weekly meeting - [12/12/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$650.00
Jayanthi,Lakshmi	Senior Manager	12/12/2022	Tax Advisory	0.5	FTX Service Tower leaders call to discuss first draft of deliverable due 16 December. Attended by A. Bost, P Ash; T Shea; K Staromiejska; L Lovelace; D Bailey; M Musano; A Cotopoulos; L Jayanthi; K Madhok; J Berman; j Scott;	\$650.00	\$325.00
Lovelace,Lauren	Partner/Principal	12/12/2022	Tax Advisory	0.5	FTX Service Tower leaders call to discuss first draft of deliverable due 16 December. Attended by A. Bost, P Ash; T Shea; K Staromiejska; L Lovelace; D Bailey; M Musano; A Cotopoulos; L Jayanthi; K Madhok; J Berman; j Scott;	\$825.00	\$412.50
Bailey,Doug	Partner/Principal	12/12/2022	Tax Advisory	0.5	FTX Service Tower leaders call to discuss first draft of deliverable due 16 December. Attended by A. Bost, P Ash; T Shea; K Staromiejska; L Lovelace; D Bailey; M Musano; A Cotopoulos; L Jayanthi; K Madhok; J Berman; j Scott;	\$825.00	\$412.50
Bailey,Doug	Partner/Principal	12/12/2022	Tax Advisory	2.1	Analysis of the company's request to move cash out of Singapore. Analyzed the legal entity chart and discussed the relevant technical considerations.	\$825.00	\$1,732.50
Jayanthi,Lakshmi	Senior Manager	12/12/2022	Tax Advisory	0.5	Discussed tax technical implications of certain cash transactions for FTX. Attendees: Lakshmi Jayanthi, Doug Bailey, Sherilyn Chan, Taisuke Hamano, Thomas Shea, Lauren Lovelace, James Scott, Clement Lim	\$650.00	\$325.00
Clement Lim	Senior Manager	12/12/2022	Tax Advisory	0.5	Discussed tax technical implications of certain cash transactions for FTX. Attendees: Lakshmi Jayanthi, Doug Bailey, Sherilyn Chan, Taisuke Hamano, Thomas Shea, Lauren Lovelace, James Scott, Clement Lim	\$650.00	\$325.00
Chan,Sherilyn	Senior Manager	12/12/2022	Tax Advisory	0.5	Discussed tax technical implications of certain cash transactions for FTX. Attendees: Lakshmi Jayanthi, Doug Bailey, Sherilyn Chan, Taisuke Hamano, Thomas Shea, Lauren Lovelace, James Scott, Clement Lim	\$650.00	\$325.00

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hamano,Taisuke	Senior Manager	12/12/2022	Tax Advisory	0.5	Discussed tax technical implications of certain cash transactions for FTX. Attendees: Lakshmi Jayanthi, Doug Bailey, Sherilyn Chan, Taisuke Hamano, Thomas Shea, Lauren Lovelace, James Scott, Clement Lim	\$650.00	\$325.00
Jayanthi,Lakshmi	Senior Manager	12/12/2022	Tax Advisory	4.3	Research on checkpoint, Bloomberg through old cases and regulations to determine what the test is for illegal gains used by court and when it applies to various fact patterns in preparation for call with Sullivan and Cromwell	\$650.00	\$2,795.00
Dubroff,Andy	Managing Director	12/12/2022	Tax Advisory	2.9	Analyze federal structural issues for call with Andy Dubroff, Kristen Simpson, Randy Gartin	\$775.00	\$2,247.50
Stevens,Matthew Aaron	National Partner/Principal	12/13/2022	Tax Advisory	0.5	Call with Sullivan and Cromwell and Alvarez and Marshal to discuss technical income tax issues, relationships between entities. D. Hariton (Sullivan & Cromwell), B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), C. Howe (Alvarez & Marsal), L. Lovelace, D. Bailey, L. Jayanthi, J. Scott, A. Dubroff, A. Ulyanenko (Alvarez & Marsal), M. Stevens	\$990.00	\$495.00
Bailey,Doug	Partner/Principal	12/13/2022	Tax Advisory	0.5	Discussed non-US filings and requirements. Attendees: La-Tanya Phillips, Doug Bailey, Lauren Lovelace, Thomas Shea, James Scott, Lakshmi Jayanthi	\$825.00	\$412.50
Bailey,Doug	Partner/Principal	12/13/2022	Tax Advisory	0.5	Discussed non-US filings and requirements. Attendees: La-Tanya Phillips, Doug Bailey, Lauren Lovelace, Thomas Shea, James Scott, Lakshmi Jayanthi	\$825.00	\$412.50
Dubroff,Andy	Managing Director	12/13/2022	Tax Advisory	0.5	Call with Sullivan and Cromwell and Alvarez and Marshal to discuss technical income tax issues, relationships between entities. D. Hariton (Sullivan & Cromwell), B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), C. Howe (Alvarez & Marsal), L. Lovelace, D. Bailey, L. Jayanthi, J. Scott, A. Dubroff, A. Ulyanenko (Alvarez & Marsal), M. Stevens	\$775.00	\$387.50
Lovelace,Lauren	Partner/Principal	12/13/2022	Tax Advisory	0.5	Discussed non-US filings and requirements. Attendees: La-Tanya Phillips, Doug Bailey, Lauren Lovelace, Thomas Shea, James Scott, Lakshmi Jayanthi	\$825.00	\$412.50
Dubroff,Andy	Managing Director	12/13/2022	Tax Advisory	1.0	FTX: Conf call w/Sullivan & Cromwell, Alvarez & Marsal and EY Team re: analysis of certain income and deduction items, potential structural issues, and related tax considerations.	\$775.00	\$775.00
Gartin,Randell J.	Managing Director	12/13/2022	Tax Advisory	1.0	Discuss structural issues with Amy Sargent, Kristen Simpson, Randy Gartin	\$775.00	\$775.00

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Dubroff, Andy	Managing Director	12/13/2022	Tax Advisory	1.0	Discuss structural issues with Amy Sargent, Kristen Simpson, Randy Gartin	\$775.00	\$775.00
Simpson, Kirsten	National Partner/Principal	12/13/2022	Tax Advisory	1.0	Discuss structural issues with Amy Sargent, Kristen Simpson, Randy Gartin	\$990.00	\$990.00
Lovelace, Lauren	Partner/Principal	12/13/2022	Tax Advisory	0.5	Call with Sullivan and Cromwell and Alvarez and Marshal to discuss technical income tax issues, relationships between entities. D. Hariton (Sullivan & Cromwell), B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), C. Howe (Alvarez & Marsal), L. Lovelace, D. Bailey, L. Jayanthi, J. Scott, A. Dubroff, A. Ulyanenko (Alvarez & Marsal), M. Stevens	\$825.00	\$412.50
Sargent, Amy Johannah	Managing Director	12/13/2022	Tax Advisory	1.0	Discuss structural issues with Amy Sargent, Kristen Simpson, Randy Gartin	\$775.00	\$775.00
Bailey, Doug	Partner/Principal	12/13/2022	Tax Advisory	1.7	Analyze certain income and deduction tax technical issues	\$825.00	\$1,402.50
Jayanthi, Lakshmi	Senior Manager	12/13/2022	Tax Advisory	0.5	Discussed non-US filings and requirements. Attendees: La-Tanya Phillips, Doug Bailey, Lauren Lovelace, Thomas Shea, James Scott, Lakshmi Jayanthi	\$650.00	\$325.00
Jayanthi, Lakshmi	Senior Manager	12/13/2022	Tax Advisory	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal to discuss technical income tax issues, relationships between entities. D. Hariton (Sullivan & Cromwell), B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), C. Howe (Alvarez & Marsal), L. Lovelace, D. Bailey, L. Jayanthi, J. Scott, A. Dubroff, A. Ulyanenko (Alvarez & Marsal), M. Stevens	\$650.00	\$325.00
Jayanthi, Lakshmi	Senior Manager	12/13/2022	Tax Advisory	2.2	Research and analysis related to certain international tax considerations for specific income and deduction items for internal call	\$650.00	\$1,430.00
Raulli, Lindsay Elizabeth	Senior Manager	12/13/2022	Tax Advisory	0.4	FTX International Tax Services- Internal call with A. Karan, L. Raulli about international tax return form review	\$650.00	\$260.00
Gartin, Randell J.	Managing Director	12/14/2022	Tax Advisory	2.5	Continue to draft and revise outline of potential tax loss limitations with respect to potential bankruptcy emergence plan.	\$775.00	\$1,937.50

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Lovelace,Lauren	Partner/Principal	12/14/2022	Tax Advisory	1.4	Bi-weekly meeting - [12/14/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$1,155.00
Bailey,Doug	Partner/Principal	12/14/2022	Tax Advisory	1.4	Bi-weekly meeting - [12/14/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$1,155.00
Jayanthi,Lakshmi	Senior Manager	12/14/2022	Tax Advisory	1.4	Bi-weekly meeting - [12/14/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$910.00
Stevens,Matthew Aaron	National Partner/Principal	12/14/2022	Tax Advisory	0.5	Discussed if there exists debt in relation to specific related-party entities. Attendees: Matthew Stevens, Jim Scott, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi, Thomas Shea	\$990.00	\$495.00

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Bailey,Doug	Partner/Principal	12/14/2022	Tax Advisory	0.5	Internal discussion outlining the deliverables required from a International Tax Services perspective and discussing which person is responsible for each deliverable. Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Lindsay Raulli, Johana Chebar, Anna Karan	\$825.00	\$412.50
Bailey,Doug	Partner/Principal	12/14/2022	Tax Advisory	0.5	Discussed if there exists debt in relation to specific related-party entities. Attendees: Matthew Stevens, Jim Scott, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi, Thomas Shea	\$825.00	\$412.50
Lovelace,Lauren	Partner/Principal	12/14/2022	Tax Advisory	0.5	Internal discussion outlining the deliverables required from a International Tax Services perspective and discussing which person is responsible for each deliverable. Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Lindsay Raulli, Johana Chebar, Anna Karan	\$825.00	\$412.50
Lovelace,Lauren	Partner/Principal	12/14/2022	Tax Advisory	0.5	Discussed if there exists debt in relation to specific related-party entities. Attendees: Matthew Stevens, Jim Scott, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi, Thomas Shea	\$825.00	\$412.50
Chebar,Johana	Senior	12/14/2022	Tax Advisory	1.0	Discussion of the international filings for FTX. Attendees: Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Anna Karan, Johana Chebar, Lindsay Raulli	\$395.00	\$395.00
Bailey,Doug	Partner/Principal	12/14/2022	Tax Advisory	1.0	Discussion of the international filings for FTX. Attendees: Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Anna Karan, Johana Chebar, Lindsay Raulli	\$825.00	\$825.00
Lovelace,Lauren	Partner/Principal	12/14/2022	Tax Advisory	1.0	Discussion of the international filings for FTX. Attendees: Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Anna Karan, Johana Chebar, Lindsay Raulli	\$825.00	\$825.00
Bailey,Doug	Partner/Principal	12/14/2022	Tax Advisory	1.6	Review Security and Exchange Commission complaint against Sam Bankman-Fried to understand client background/facts and circumstances	\$825.00	\$1,320.00
Jayanthi,Lakshmi	Senior Manager	12/14/2022	Tax Advisory	0.5	Internal call to discuss if there is any Global intangible low-taxed income exposure for any of the FTX entities for purposes of letting FTX leadership know for FY 2022 filing requirements with Lindsay Raulli, Johana Chebar and Anna Karan	\$650.00	\$325.00
Jayanthi,Lakshmi	Senior Manager	12/14/2022	Tax Advisory	0.5	Call with Anna Karan to walk through draft communications to leaderships based on review findings to date.	\$650.00	\$325.00

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Jayanthi,Lakshmi	Senior Manager	12/14/2022	Tax Advisory	0.5	Internal discussion outlining the deliverables required from an International Tax Services perspective and discussing which person is responsible for each deliverable with Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Lindsay Raulli, Johana Chebar, Anna Karan	\$650.00	\$325.00
Jayanthi,Lakshmi	Senior Manager	12/14/2022	Tax Advisory	0.5	Discussed if there exists debt in relation to specific related-party entities. Attendees: Matthew Stevens, Jim Scott, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi, Thomas Shea	\$650.00	\$325.00
Raulli,Lindsay Elizabeth	Senior Manager	12/14/2022	Tax Advisory	0.5	Internal discussion outlining the deliverables required from an International Tax Services perspective and discussing which person is responsible for each deliverable. Attendees: Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Lindsay Raulli, Johana Chebar, Anna Karan	\$650.00	\$325.00
Jayanthi,Lakshmi	Senior Manager	12/14/2022	Tax Advisory	1.0	Discussion of the international filings for FTX. Attendees: Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Anna Karan, Johana Chebar, Lindsay Raulli	\$650.00	\$650.00
Karan,Anna Suncheuri	Staff	12/14/2022	Tax Advisory	1.0	Discussion of the international filings for FTX. Attendees: Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Anna Karan, Johana Chebar, Lindsay Raulli	\$225.00	\$225.00
Raulli,Lindsay Elizabeth	Senior Manager	12/14/2022	Tax Advisory	1.0	Discussion of the international filings for FTX. Attendees: Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Anna Karan, Johana Chebar, Lindsay Raulli	\$650.00	\$650.00
Dubroff,Andy	Managing Director	12/14/2022	Tax Advisory	1.3	FTX: Review terms of service materials from L Jayanthi re: potential tax implications and treatment of certain income and deduction items	\$775.00	\$1,007.50
Gartin,Randell J.	Managing Director	12/15/2022	Tax Advisory	2.1	Research regarding application of Section 384 to potential bankruptcy emergence plan.	\$775.00	\$1,627.50
Dubroff,Andy	Managing Director	12/15/2022	Tax Advisory	3.1	FTX: review background materials (various gov't complaints against Sam Bankman-Fried) on factual history of certain entities leading up to bankruptcy for facts relevant to evaluating the US tax characterization of past events and possible post-bankruptcy restructuring steps; discussion of past facts w/L Lovelace	\$775.00	\$2,402.50
Dubroff,Andy	Managing Director	12/15/2022	Tax Advisory	1.2	FTX: Analysis for D Bailey, and discussions w/K Simpson, re: certain prior period transactions and relevance of applicable state law	\$775.00	\$930.00
Dubroff,Andy	Managing Director	12/15/2022	Tax Advisory	1.3	FTX: Revisions to outline for prior period transactions and elections; discussion of outline revisions w/K Simpson	\$775.00	\$1,007.50

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Jayanthi,Lakshmi	Senior Manager	12/15/2022	Tax Advisory	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal. Discussed tax implications of certain transactions between entities/silos. D. Hariton (Sullivan & Cromwell), B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), L. Jayanthi, L. Lovelace, D. Bailey, J. Scott, J. Berman, T. Shea	\$650.00	\$325.00
Lovelace,Lauren	Partner/Principal	12/15/2022	Tax Advisory	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal. Discussed tax implications of certain transactions between entities/silos. D. Hariton (Sullivan & Cromwell), B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), L. Jayanthi, L. Lovelace, D. Bailey, J. Scott, J. Berman, T. Shea	\$825.00	\$412.50
Raulli,Lindsay Elizabeth	Senior Manager	12/15/2022	Tax Advisory	0.3	FTX International Tax Services- call with L. Raulli, A. Karan and L. Lovelace about crypto lending classification and research	\$650.00	\$195.00
Lovelace,Lauren	Partner/Principal	12/15/2022	Tax Advisory	0.3	FTX International Tax Services- call with L. Raulli, A. Karan and L. Lovelace about crypto lending classification and research	\$825.00	\$247.50
Stevens,Matthew Aaron	National Partner/Principal	12/15/2022	Tax Advisory	0.5	Review Security and Exchange Commission complaint against Sam Bankman-Fried to understand client background/facts and circumstances	\$990.00	\$495.00
Stevens,Matthew Aaron	National Partner/Principal	12/15/2022	Tax Advisory	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal. Discussed tax implications of certain transactions between entities/silos. D. Hariton (Sullivan & Cromwell), B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), L. Jayanthi, L. Lovelace, D. Bailey, J. Scott, J. Berman, T. Shea	\$990.00	\$495.00
Bailey,Doug	Partner/Principal	12/15/2022	Tax Advisory	2.2	Preparation of draft outline re: certain prior period transactions for specific entities	\$825.00	\$1,815.00
Bailey,Doug	Partner/Principal	12/15/2022	Tax Advisory	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal. Discussed tax implications of certain transactions between entities/silos. D. Hariton (Sullivan & Cromwell), B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), L. Jayanthi, L. Lovelace, D. Bailey, J. Scott, J. Berman, T. Shea	\$825.00	\$412.50
Bailey,Doug	Partner/Principal	12/15/2022	Tax Advisory	2.4	Analyze historic structural issues for international reporting	\$825.00	\$1,980.00

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Lovelace,Lauren	Partner/Principal	12/16/2022	Tax Advisory	0.5	Bi-weekly meeting - [12/16/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$412.50
Bailey,Doug	Partner/Principal	12/16/2022	Tax Advisory	0.5	Bi-weekly meeting - [12/16/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$412.50
Jayanthi,Lakshmi	Senior Manager	12/16/2022	Tax Advisory	0.5	Bi-weekly meeting - [12/16/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$325.00
Bailey,Doug	Partner/Principal	12/16/2022	Tax Advisory	0.5	Discussed the income earned by specific entities and potential state/local tax implications. Attendees: Lakshmi Jayanthi, Lauren Lovelace, Matthew Musano, Walter Bieganski, Doug Bailey, Thomas Shea, James Scott	\$825.00	\$412.50

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Lovelace, Lauren	Partner/Principal	12/16/2022	Tax Advisory	0.5	Discussed the income earned by specific entities and potential state/local tax implications. Attendees: Lakshmi Jayanthi, Lauren Lovelace, Matthew Musano, Walter Bieganski, Doug Bailey, Thomas Shea, James Scott	\$825.00	\$412.50
Jayanthi, Lakshmi	Senior Manager	12/16/2022	Tax Advisory	0.5	Discussed the income earned by specific entities and potential state/local tax implications. Attendees: Lakshmi Jayanthi, Lauren Lovelace, Matthew Musano, Walter Bieganski, Doug Bailey, Thomas Shea, James Scott	\$650.00	\$325.00
Karan, Anna Suncheuri	Staff	12/16/2022	Tax Advisory	0.5	Discussed the classification of cryptocurrency and what source could be possibly cited. Attendees: Matthew Stevens, Lindsay Raulli, Lauren Lovelace, Anna Karan and Lakshmi Jayanthi	\$225.00	\$112.50
Stevens, Matthew Aaron	National Partner/Principal	12/16/2022	Tax Advisory	0.5	Discussed the classification of cryptocurrency and what source could be possibly cited. Attendees: Matthew Stevens, Lindsay Raulli, Lauren Lovelace, Anna Karan and Lakshmi Jayanthi	\$990.00	\$495.00
Lovelace, Lauren	Partner/Principal	12/16/2022	Tax Advisory	0.5	Discussed the classification of cryptocurrency and what source could be possibly cited. Matthew Stevens, Lindsay Raulli, Lauren Lovelace, Anna Karan and Lakshmi Jayanthi	\$825.00	\$412.50
Jayanthi, Lakshmi	Senior Manager	12/16/2022	Tax Advisory	0.5	Discussed the classification of cryptocurrency and what source could be possibly cited with Matthew Stevens, Lindsay Raulli, Lauren Lovelace, Anna Karan and Lakshmi Jayanthi	\$650.00	\$325.00
Raulli, Lindsay Elizabeth	Senior Manager	12/16/2022	Tax Advisory	0.5	Discussed the classification of cryptocurrency and what source could be possibly cited. Attendees: Matthew Stevens, Lindsay Raulli, Lauren Lovelace, Anna Karan and Lakshmi Jayanthi	\$650.00	\$325.00
Bailey, Doug	Partner/Principal	12/16/2022	Tax Advisory	1.6	Analyze historic structural issues for international reporting	\$825.00	\$1,320.00
Bailey, Doug	Partner/Principal	12/16/2022	Tax Advisory	1.0	Call with Sullivan and Cromwell and Alvarez discussing prior period federal filings. Attendees: David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Thomas Shea, Andy Dubroff, James Scott, Andrey Ulyanenko (Alvarez & Marsal), Chris Howe (Alvarez & Marsal) and Matthew Stevens	\$825.00	\$825.00
Bailey, Doug	Partner/Principal	12/16/2022	Tax Advisory	2.6	Review of general ledgers of certain entities and affiliates to understand the flow of funds between the various entities	\$825.00	\$2,145.00

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Dubroff, Andy	Managing Director	12/16/2022	Tax Advisory	1.0	Call with Sullivan and Cromwell and Alvarez discussing prior period federal filings. Attendees: David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Thomas Shea, Andy Dubroff, James Scott, Andrey Ulyanenko (Alvarez & Marsal), Chris Howe (Alvarez & Marsal) and Matthew Stevens	\$775.00	\$775.00
Gartin, Randell J.	Managing Director	12/16/2022	Tax Advisory	1.0	Revise outline of potential loss limitation rules applicable to bankruptcy emergence plan.	\$775.00	\$775.00
Bailey, Doug	Partner/Principal	12/16/2022	Tax Advisory	1.6	Evaluation of federal tax treatment of receivables	\$825.00	\$1,320.00
Jayanthi, Lakshmi	Senior Manager	12/16/2022	Tax Advisory	1.0	Call with Sullivan and Cromwell and Alvarez discussing prior period federal filings. Attendees: David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Thomas Shea, Andy Dubroff, James Scott, Andrey Ulyanenko (Alvarez & Marsal), Chris Howe (Alvarez & Marsal) and Matthew Stevens	\$650.00	\$650.00
Lovelace, Lauren	Partner/Principal	12/16/2022	Tax Advisory	1.0	Call with Sullivan and Cromwell and Alvarez discussing prior period federal filings. Attendees: David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Thomas Shea, Andy Dubroff, James Scott, Andrey Ulyanenko (Alvarez & Marsal), Chris Howe (Alvarez & Marsal) and Matthew Stevens	\$825.00	\$825.00
Stevens, Matthew Aaron	National Partner/Principal	12/16/2022	Tax Advisory	2.0	Call with Sullivan and Cromwell and Alvarez discussing prior period federal filings. Attendees: David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Thomas Shea, Andy Dubroff, James Scott, Andrey Ulyanenko (Alvarez & Marsal), Chris Howe (Alvarez & Marsal) and Matthew Stevens	\$990.00	\$1,980.00
Bailey, Doug	Partner/Principal	12/18/2022	Tax Advisory	3.5	Analyze certain income and deduction tax technical issues	\$825.00	\$2,887.50

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Lovelace,Lauren	Partner/Principal	12/19/2022	Tax Advisory	0.4	Bi-weekly meeting - [12/19/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$330.00
Bailey,Doug	Partner/Principal	12/19/2022	Tax Advisory	0.4	Bi-weekly meeting - [12/19/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$330.00
Jayanthi,Lakshmi	Senior Manager	12/19/2022	Tax Advisory	0.4	Bi-weekly meeting - [12/19/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$260.00

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Bailey,Doug	Partner/Principal	12/19/2022	Tax Advisory	0.5	Internal call to discuss the transfer pricing implications and what the transfer pricing team had determined were the outstanding issues from the information we received from the client. Including discussions on the intercompany loans and the agreements in place between the various entities and International Tax Services shareholders. Donna McComber, David Katsnelson, Thomas Shea, Lakshmi Jayanthi, Doug Bailey, Lauren Lovelace, Lindsay Raulli	\$825.00	\$412.50
Bailey,Doug	Partner/Principal	12/19/2022	Tax Advisory	2.2	Analysis of transactions occurring between specific entities to understand the various ways funds flowed between these entities and others and the tax implications of such flows.	\$825.00	\$1,815.00
Dubroff,Andy	Managing Director	12/20/2022	Tax Advisory	2.8	FTX: Revising preliminary outline for limitations on Almeda Net Operating Losses; discussion w/ re: revisions to outline	\$775.00	\$2,170.00
Gartin,Randell J.	Managing Director	12/20/2022	Tax Advisory	3.6	Continue to revise tax consequences outline with respect to application of loss limitation rules with respect to potential bankruptcy emergence plan.	\$775.00	\$2,790.00
Stevens,Matthew Aaron	National Partner/Principal	12/20/2022	Tax Advisory	0.5	Internal call regarding tax technical treatment of certain income and deduction items for both current and previous filing periods. Attendees: Lakshmi Jayanthi, Thomas Shea, Matthew Stevens, Lauren Lovelace, Doug Bailey, James Scott, Lindsay Raulli	\$990.00	\$495.00
Bailey,Doug	Partner/Principal	12/20/2022	Tax Advisory	0.5	Internal call regarding tax technical treatment of certain income and deduction items for both current and previous filing periods. Attendees: Lakshmi Jayanthi, Thomas Shea, Matthew Stevens, Lauren Lovelace, Doug Bailey, James Scott, Lindsay Raulli	\$825.00	\$412.50
Jayanthi,Lakshmi	Senior Manager	12/20/2022	Tax Advisory	0.5	Internal call regarding tax technical treatment of certain income and deduction items for both current and previous filing periods. Attendees: Lakshmi Jayanthi, Thomas Shea, Matthew Stevens, Lauren Lovelace, Doug Bailey, James Scott, Lindsay Raulli	\$650.00	\$325.00
Bailey,Doug	Partner/Principal	12/20/2022	Tax Advisory	0.5	Internal Call to walk through FTX's general ledger and determine where the income and expenses were sourced to. In addition, determine how the income was treated and what loans were made to related parties and shareholders. Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Lindsay Raulli, Johana Chebar	\$825.00	\$412.50

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Bailey,Doug	Partner/Principal	12/20/2022	Tax Advisory	2.6	Analysis of minority investments of specific entities and internal discussion re: potential tax technical considerations that need to be evaluated and quantified.	\$825.00	\$2,145.00
Gartin,Randell J.	Managing Director	12/21/2022	Tax Advisory	1.3	Revise outline to incorporate comments from A. Dubroff.	\$775.00	\$1,007.50
Dubroff,Andy	Managing Director	12/21/2022	Tax Advisory	2.3	Analyze federal loss limitations in bankruptcy	\$775.00	\$1,782.50
Bailey,Doug	Partner/Principal	12/21/2022	Tax Advisory	0.2	Bi-weekly meeting - [12/21/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$165.00
Jayanthi,Lakshmi	Senior Manager	12/21/2022	Tax Advisory	0.2	Bi-weekly meeting - [12/21/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$130.00
Lovelace,Lauren	Partner/Principal	12/21/2022	Tax Advisory	0.2	Bi-weekly meeting - [12/21/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$165.00

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Stevens,Matthew Aaron	National Partner/Principal	12/21/2022	Tax Advisory	0.5	Call to discuss FTX claim on intercompany funding. Attendees: Lauren Lovelace, Matthew Stevens, Andy Dubroff, Doug Bailey, Tom Shea, Lakshmi Jayanthi	\$990.00	\$495.00
Bailey,Doug	Partner/Principal	12/21/2022	Tax Advisory	0.5	Call to discuss FTX claim on intercompany funding. Attendees: Lauren Lovelace, Matthew Stevens, Andy Dubroff, Doug Bailey, Tom Shea, Lakshmi Jayanthi	\$825.00	\$412.50
Lovelace,Lauren	Partner/Principal	12/21/2022	Tax Advisory	0.5	Call to discuss FTX claim on intercompany funding. Attendees: Lauren Lovelace, Matthew Stevens, Andy Dubroff, Doug Bailey, Tom Shea, Lakshmi Jayanthi	\$825.00	\$412.50
Bailey,Doug	Partner/Principal	12/21/2022	Tax Advisory	1.0	Evaluation of Passive Foreign Investment Company tests and determine what information should be requested to test investments.	\$825.00	\$825.00
Bailey,Doug	Partner/Principal	12/21/2022	Tax Advisory	1.7	Analyze certain income and deduction issues for federal reporting	\$825.00	\$1,402.50
Bailey,Doug	Partner/Principal	12/21/2022	Tax Advisory	1.9	Analyze historic structural issues for international reporting	\$825.00	\$1,567.50
Bailey,Doug	Partner/Principal	12/22/2022	Tax Advisory	0.9	Call with Sullivan and Cromwell and Alvarez regarding state filings for specific entities as well as transfer pricing considerations. Attendees: Lakshmi Jayanthi, Doug Bailey, Lauren Lovelace, Donna McComber, David Katsnelson, Thomas Shea, James Scott, Matt Musano, Walter Bieganski, Chris Howe (Alvarez & Marsal), David Hariton, Andrey Ulyanenko (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Bill Seaway (Alvarez & Marsal)	\$825.00	\$742.50
Dubroff,Andy	Managing Director	12/22/2022	Tax Advisory	1.1	FTX: Review D Bailey table for section 165/166 deduction requirements, and draft notes for revisions to the table	\$775.00	\$852.50
Jayanthi,Lakshmi	Senior Manager	12/22/2022	Tax Advisory	0.9	Call with Sullivan and Cromwell and Alvarez regarding state filings for specific entities as well as transfer pricing considerations. Attendees: Lakshmi Jayanthi, Doug Bailey, Lauren Lovelace, Donna McComber, David Katsnelson, Thomas Shea, James Scott, Matt Musano, Walter Bieganski, Chris Howe (Alvarez & Marsal), David Hariton, Andrey Ulyanenko (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Bill Seaway (Alvarez & Marsal)	\$650.00	\$585.00

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Lovelace,Lauren	Partner/Principal	12/22/2022	Tax Advisory	0.9	Call with Sullivan and Cromwell and Alvarez regarding state filings for specific entities as well as transfer pricing considerations. Attendees: Lakshmi Jayanthi, Doug Bailey, Lauren Lovelace, Donna McComber, David Katsnelson, Thomas Shea, James Scott, Matt Musano, Walter Bieganski, Chris Howe (Alvarez & Marsal), David Hariton, Andrey Ulyanenko (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Bill Seaway (Alvarez & Marsal)	\$825.00	\$742.50
Bailey,Doug	Partner/Principal	12/22/2022	Tax Advisory	1.0	Meeting to discuss federal corporate tax issues for West Realm. Attendees: Doug Bailey, Tom Shea, Jim Scott, Bryon Christensen, Lauren Lovelace, Lakshmi Jayanthi	\$825.00	\$825.00
Bailey,Doug	Partner/Principal	12/22/2022	Tax Advisory	1.0	Analysis of various intercompany agreements between certain affiliates to determine how they might impact the analysis of certain prior period transactions.	\$825.00	\$825.00
Bailey,Doug	Partner/Principal	12/22/2022	Tax Advisory	1.2	Analysis of federal treatment of receivables	\$825.00	\$990.00
Bailey,Doug	Partner/Principal	12/22/2022	Tax Advisory	2.1	Documentation of the various fund flows and operation of trading activities on the platform and consideration of potential tax implications	\$825.00	\$1,732.50
Lovelace,Lauren	Partner/Principal	12/22/2022	Tax Advisory	1.0	Call with Sullivan and Cromwell and Alvarez regarding the classification of cryptocurrency. Attendees: David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Thomas Shea, James Scott	\$825.00	\$825.00
Bailey,Doug	Partner/Principal	12/22/2022	Tax Advisory	1.0	Call with Sullivan and Cromwell and Alvarez regarding the classification of cryptocurrency. Attendees: David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Thomas Shea, James Scott	\$825.00	\$825.00
Bailey,Doug	Partner/Principal	12/23/2022	Tax Advisory	1.5	Analysis re: the potential application of section 482 and/or deemed step authorities to the internal sale of FTX Trading prefs given the potential difference between the transaction price and the real value of the pref shares.	\$825.00	\$1,237.50
Dubroff,Andy	Managing Director	12/23/2022	Tax Advisory	0.8	Research and discussion with K. Simpson tax technical considerations associated with stock issuance."	\$775.00	\$620.00
Dubroff,Andy	Managing Director	12/23/2022	Tax Advisory	1.4	Analyze certain income and deduction issues for federal reporting	\$775.00	\$1,085.00
Bailey,Doug	Partner/Principal	12/23/2022	Tax Advisory	1.0	Review of EY-prepared draft memo on the application of income tax considerations associated with certain prior period transactions	\$825.00	\$825.00

Tax Advisory Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Bailey,Doug	Partner/Principal	12/27/2022	Tax Advisory	1.0	Analyze Notice 2023-7 to determine if it addressed the potential issue with the corporate alternative minimum tax	\$825.00	\$825.00
Bailey,Doug	Partner/Principal	12/27/2022	Tax Advisory	1.5	Analyze certain income and deduction tax technical issues	\$825.00	\$1,237.50
Bailey,Doug	Partner/Principal	12/28/2022	Tax Advisory	2.7	Analysis of tax authorities governing secured lending, stock loans, and 1058 in general and pre-1058 cases to determine ability to execute cryptocurrency loans without suffering a taxable transaction.	\$825.00	\$2,227.50
Bailey,Doug	Partner/Principal	12/28/2022	Tax Advisory	2.8	Analyze certain income and deduction tax technical issues	\$825.00	\$2,310.00
Bailey,Doug	Partner/Principal	12/29/2022	Tax Advisory	8.4	Analyze certain income and deduction tax technical issues	\$825.00	\$6,930.00
Bailey,Doug	Partner/Principal	12/30/2022	Tax Advisory	1.0	Discussions with Sullivan & Cromwell and Alvarez & Marsal on corporate tax matters. L. Lovelace, D. Hariton (Sullivan & Cromwell), B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Scott, D. Bailey, M. Stevens, A. Vlasenko, K. Schulte (FTX), B. Christensen	\$825.00	\$825.00
Stevens,Matthew Aaron	National Partner/Principal	12/30/2022	Tax Advisory	1.0	Discussions with Sullivan & Cromwell and Alvarez & Marsal on corporate tax matters. L. Lovelace, D. Hariton (Sullivan & Cromwell), B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Scott, D. Bailey, M. Stevens, A. Vlasenko, K. Schulte (FTX), B. Christensen	\$990.00	\$990.00
Bailey,Doug	Partner/Principal	12/30/2022	Tax Advisory	8.1	Analyze certain income and deduction tax technical issues	\$825.00	\$6,682.50
Total				323.6			\$253,504.50

Information Reporting and Withholding Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Jackel,Jonathan	Managing Director	12/1/2022	Information Reporting & Withholding	0.5	Meeting with J. Jackel, T. Shea, T. Ferris, U. Benjamin, TJ Nichol re information reporting and withholding matters.	\$775.00	\$387.50
Nichol,T.J.	Senior Manager	12/2/2022	Information Reporting & Withholding	1.1	Bi-weekly meeting - 12.2 meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$715.00
Nichol,T.J.	Senior Manager	12/5/2022	Information Reporting & Withholding	0.6	Bi-weekly meeting - [12/5/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$390.00
Nichol,T.J.	Senior Manager	12/7/2022	Information Reporting & Withholding	0.5	Bi-weekly meeting - [12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$325.00
Jackel,Jonathan	Managing Director	12/8/2022	Information Reporting & Withholding	0.5	Meeting with T. Shea, T. Ferris, U. Benjamin, TJ Nichol (all EY) re information reporting and withholding matters.	\$775.00	\$387.50

Information Reporting and Withholding Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Nichol,T.J.	Senior Manager	12/9/2022	Information Reporting & Withholding	0.9	Bi-weekly meeting - [12/9/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$585.00
Nichol,T.J.	Senior Manager	12/12/2022	Information Reporting & Withholding	1.0	Bi-weekly meeting - [12/12/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$650.00
Nichol,T.J.	Senior Manager	12/14/2022	Information Reporting & Withholding	1.4	Bi-weekly meeting - [12/14/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$910.00

Information Reporting and Withholding Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Nichol, T.J.	Senior Manager	12/16/2022	Information Reporting & Withholding	0.5	Bi-weekly meeting - meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott M. Johnson A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos C. Gengler M. Palumbo P. Stratton L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$325.00
Nichol, T.J.	Senior Manager	12/19/2022	Information Reporting & Withholding	0.4	Bi-weekly meeting - [12/19/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$260.00
Loo, Lydia	Senior	12/20/2022	Information Reporting & Withholding	0.5	Review of 1099 compliance data set and next steps for sorting vendor files.	\$395.00	\$197.50
Nichol, T.J.	Senior Manager	12/21/2022	Information Reporting & Withholding	0.2	Bi-weekly meeting - [12/21/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$130.00
Ferris, Tara	Partner/Principal	12/1/2022	Information Reporting & Withholding	0.5	Meeting with J. Jackel, T. Shea, T. Ferris, U. Benjamin, TJ Nichol (all EY) re information reporting and withholding matters.	\$825.00	\$412.50

Information Reporting and Withholding Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Ferris, Tara	Partner/Principal	12/2/2022	Information Reporting & Withholding	1.1	Bi-weekly meeting - 12.2 meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$907.50
Ferris, Tara	Partner/Principal	12/5/2022	Information Reporting & Withholding	0.6	Bi-weekly meeting - [12/5/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$495.00
Ferris, Tara	Partner/Principal	12/7/2022	Information Reporting & Withholding	0.5	Bi-weekly meeting - [12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$412.50
Nichol, T.J.	Senior Manager	12/1/2022	Information Reporting & Withholding	0.5	Meeting with J. Jackel, T. Shea, T. Ferris, U. Benjamin, TJ Nichol (all EY) re information reporting and withholding matters.	\$650.00	\$325.00
Ferris, Tara	Partner/Principal	12/7/2022	Information Reporting & Withholding	0.3	Call with J. DeVincenzo, K. Lowery, K. Wrenn and T. Ferris regarding 1099 reporting for vendors, independent contractors and customers.	\$825.00	\$247.50

Information Reporting and Withholding Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Ferris, Tara	Partner/Principal	12/8/2022	Information Reporting & Withholding	0.5	Meeting with T. Shea, T. Ferris, U. Benjamin, TJ Nichol (all EY) re information reporting and withholding matters.	\$825.00	\$412.50
Ferris, Tara	Partner/Principal	12/9/2022	Information Reporting & Withholding	0.9	Bi-weekly meeting - [12/9/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$742.50
Ferris, Tara	Partner/Principal	12/12/2022	Information Reporting & Withholding	1	Bi-weekly meeting - [12/12/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$825.00
Ferris, Tara	Partner/Principal	12/14/2022	Information Reporting & Withholding	1.4	Bi-weekly meeting - [12/14/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$1,155.00

Information Reporting and Withholding Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Ferris, Tara	Partner/Principal	12/16/2022	Information Reporting & Withholding	0.5	Bi-weekly meeting - [12/16/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$412.50
Ferris, Tara	Partner/Principal	12/16/2022	Information Reporting & Withholding	0.7	Meeting re: follow-up call 1099-MISC 2022 Filings with TaxBit, FTX, Alvarez & Marsal - S. Frey, J. Sequeira (Alvarez & Marsal), T. Ferris, A. Natarajan, C. Papadopoulos (FTX), E. Fennimore, J. Scott, M. Cilia (FTX), M. Hernandez, N. Molina, R. Lee	\$825.00	\$577.50
Ferris, Tara	Partner/Principal	12/16/2022	Information Reporting & Withholding	0.9	Meeting with M. Cilia (FTX), T. Shea, TJ Nichol, C. Papadopoulos, T. Farris, to discuss and determine 1099 customer/investment/vendor and independent contractor data source, historical records and 2022 processing requirements	\$825.00	\$742.50
Nichol, T.J.	Senior Manager	12/15/2022	Information Reporting & Withholding	1.4	Meeting with T. Nichol and K. Wrenn on deliverable preparation of current 1099 compliance considerations deliverable	\$650.00	\$910.00
Ferris, Tara	Partner/Principal	12/19/2022	Information Reporting & Withholding	0.4	Bi-weekly meeting - [12/19/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$330.00

Information Reporting and Withholding Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Nichol, T.J.	Senior Manager	12/16/2022	Information Reporting & Withholding	0.5	Bi-weekly meeting - [12/16/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulis L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$325.00
Ferris, Tara	Partner/Principal	12/21/2022	Information Reporting & Withholding	0.2	Bi-weekly meeting - [12/21/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulis L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$165.00
Nichol, T.J.	Senior Manager	12/16/2022	Information Reporting & Withholding	0.9	Prep, attendance, follow-ups re: follow-up call 1099 2022 Filings with FTX - K. Wrenn, T. Nichol, K. Lowery, J. DeVincenzo, T. Ferris, M. Cilia (FTX), C. Papadopoulos, P. Caroline and T. Shea	\$650.00	\$585.00
Ferris, Tara	Partner/Principal	12/22/2022	Information Reporting & Withholding	1.4	Prepare W-8s for FTX trading and FTX Digital Securities	\$825.00	\$1,155.00
Ferris, Tara	Partner/Principal	12/27/2022	Information Reporting & Withholding	0.6	Make amendments to W-8s for FTX trading and FTX Digital Securities	\$825.00	\$495.00
Nichol, T.J.	Senior Manager	12/20/2022	Information Reporting & Withholding	1.2	Meeting with Robert Lee & Associates, T Nicol, T Shae and K. Wrenn on vendor reporting data available through QuickBooks for all US reporting entities.	\$650.00	\$780.00
Ferris, Tara	Partner/Principal	12/29/2022	Information Reporting & Withholding	0.5	Discussion on W-8BEN for FTC trading LTD	\$825.00	\$412.50
Total				24.6			\$18,087.50

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Farrar, Anne	Partner/Principal	11/28/2022	Project Management Office Transition	1.0	Prep for team call on coordinating workstream action items and updates to Mary Cilia (FTX) & Kathryn Schulte (FTX) with Tom Shea & Jim Scott	\$825.00	\$825.00
Farrar, Anne	Partner/Principal	11/29/2022	Project Management Office Transition	1.0	Updating of document collection and identification of key contacts	\$825.00	\$825.00
Hammon, David Lane	Manager	11/30/2022	Project Management Office Transition	0.4	Review of FTX background information to understand the types of services, countries and entities in scope	\$525.00	\$210.00
Hammon, David Lane	Manager	11/30/2022	Project Management Office Transition	1.3	Identification/drafting of templates, trackers and other necessary transition assets needed to successfully complete the tax due diligence work	\$525.00	\$682.50
Farrar, Anne	Partner/Principal	11/30/2022	Project Management Office Transition	0.5	Status tracker updates to workplan for team call	\$825.00	\$412.50
Farrar, Anne	Partner/Principal	11/30/2022	Project Management Office Transition	0.5	Reviewing feedback from initial call with Mary Cilia (FTX) and Kathryn Schulte (FTX) on project updates with Tom Shea & Jim Scott	\$825.00	\$412.50
Farrar, Anne	Partner/Principal	11/30/2022	Project Management Office Transition	0.5	Status tracker updates to workplan for team call	\$825.00	\$412.50
Farrar, Anne	Partner/Principal	12/1/2022	Project Management Office Transition	0.5	Prep for Non-US FTX workstream for meeting updates with P. Ash, D. Hammon	\$825.00	\$412.50
Farrar, Anne	Partner/Principal	12/1/2022	Project Management Office Transition	0.5	Meeting to discuss status and track open items related to the Non-US workstream P. Ash, D. Hammon	\$825.00	\$412.50
Farrar, Anne	Partner/Principal	12/1/2022	Project Management Office Transition	0.8	Follow up meeting on Non-US FTX workstream to discuss go-forward approach on action items with T. Shea and J. Scott	\$825.00	\$660.00
Hammon, David Lane	Manager	12/1/2022	Project Management Office Transition	0.5	12/1/22: Planning discussion concerning the transition phase of the engagement, including roles and next steps. Attendees: D. Hammon, T. Knoeller, K. Staromiejska	\$525.00	\$262.50
Hammon, David Lane	Manager	12/1/2022	Project Management Office Transition	1.3	Review of available historical documentation in the Alvarez & Marsal Box as well as plan for how to inventory them	\$525.00	\$682.50
Hammon, David Lane	Manager	12/1/2022	Project Management Office Transition	2.0	Creation of template to capture items needing to be addressed by leadership for the various workstreams	\$525.00	\$1,050.00
Hammon, David Lane	Manager	12/1/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$525.00
Knoeller, Thomas J.	Partner/Principal	12/1/2022	Project Management Office Transition	0.5	Planning discussion concerning the transition phase of the engagement including roles and next steps	\$825.00	\$412.50
Farrar, Anne	Partner/Principal	12/2/2022	Project Management Office Transition	1.0	Team Call 12.2.22 to kick off with internal team on scope, messaging, needs, critical exposure items	\$825.00	\$825.00
Hammon, David Lane	Manager	12/2/2022	Project Management Office Transition	0.5	12/2/22 :Review of internal kick-off deck for EY US leads to go over/update all items related to the foreign workstreams. Attendees: D. Hammon, K. Staromiejska	\$525.00	\$262.50
Hammon, David Lane	Manager	12/2/2022	Project Management Office Transition	1.5	Review of internal kick-off deck for EY US leads to update content and determine presenters. Attendees: D. Hammon, K. Staromiejska, P. Ash	\$525.00	\$787.50

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hammon,David Lane	Manager	12/2/2022	Project Management Office Transition	1.1	Bi-weekly meeting - 12.2 meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$577.50
Hammon,David Lane	Manager	12/2/2022	Project Management Office Transition	1.7	Review of historical documentation and discussion concerning next steps for the transition workstream. Attendees: D. Hammon, K. Staromiejska	\$525.00	\$892.50
Hammon,David Lane	Manager	12/2/2022	Project Management Office Transition	1.1	review of signed Statement of Work to understand the project's scope and expectations from the client	\$525.00	\$577.50
Ash,Polly Westerberg	Senior Manager	12/2/2022	Project Management Office Transition	0.9	12/2/22 Meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$650.00	\$585.00
Hammon,David Lane	Manager	12/2/2022	Project Management Office Transition	0.6	[12.02.22] Preparation and review of FTX status update deck including - update, review current status of workstreams in scope of initial Statement of Work for reporting to FTX executive leads, including non-US tax compliance, federal and international tax issues. Attendees: D. Hammon, K. Staromiejska	\$525.00	\$315.00
Hammon,David Lane	Manager	12/3/2022	Project Management Office Transition	4.0	Creation of stakeholder reporting templates to facilitate leadership discussions	\$525.00	\$2,100.00
Hammon,David Lane	Manager	12/3/2022	Project Management Office Transition	0.3	review of available EY transition resources to understand the best way to staff the transition workstream of the project	\$525.00	\$157.50
Hammon,David Lane	Manager	12/4/2022	Project Management Office Transition	0.4	review of action items tracker to ensure the various workstream leads are providing relevant/required information for leadership updates	\$525.00	\$210.00
Hammon,David Lane	Manager	12/4/2022	Project Management Office Transition	2.0	Review of template for providing leadership updates to ensure it captures all necessary information for EY/FTX stakeholders, as well as the completion of the template for the project's first update. Attendees: D. Hammon, K. Staromiejska, P. Ash	\$525.00	\$1,050.00
Hammon,David Lane	Manager	12/4/2022	Project Management Office Transition	2.3	Preparation and review of FTX status update deck including - update, review current status of workstreams in scope of initial Statement of Work for reporting to FTX executive leads, including non-US tax compliance, federal and international tax issues. Attendees: D. Hammon, K. Staromiejska	\$525.00	\$1,207.50
Hammon,David Lane	Manager	12/5/2022	Project Management Office Transition	0.3	identification of available transition team members with the necessary skillsets	\$525.00	\$157.50
Hammon,David Lane	Manager	12/5/2022	Project Management Office Transition	1.7	drafting of project assets (1.7: Standard contact list to ensure the correct individuals are being communicated with,	\$525.00	\$892.50

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hammon,David Lane	Manager	12/5/2022	Project Management Office Transition	1.9	Updating knowledge Transfer tracker to be used to track the status of the tax due diligence of each country/workstream to ensure the work is progressing and details are being captured for leadership reporting,	\$525.00	\$997.50
Hammon,David Lane	Manager	12/5/2022	Project Management Office Transition	2.5	Updating integrated transition workplan to be utilized/maintained through the tax due diligence phase of the engagement.	\$525.00	\$1,312.50
Hammon,David Lane	Manager	12/5/2022	Project Management Office Transition	1.9	Preparing kick-off deck for EY local teams to provide project background, expectations and immediate next steps	\$525.00	\$997.50
Hammon,David Lane	Manager	12/5/2022	Project Management Office Transition	0.3	Updating open items tracker for the transition team to organize all open items needing to be addressed with leadership/FTX	\$525.00	\$157.50
Hammon,David Lane	Manager	12/5/2022	Project Management Office Transition	1.0	Discussion around project updates as well as the roles the transition and Project Management Office teams will perform on the project to ensure the appropriate individuals are overseeing the correct workstreams given the nuances of the project. Attendees es: D. Hammon, K. Staromiejska, P. Ash	\$525.00	\$525.00
MacLean,Corrie	Senior	12/5/2022	Project Management Office Transition	0.5	Onboarding call with C. MacLean, D. Hammon, K. Staromiejska to discuss the background of the engagement and next steps	\$395.00	\$197.50
Ancona,Christopher	Senior	12/5/2022	Project Management Office Transition	0.6	Bi-weekly meeting - [12/5/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$395.00	\$237.00
Ancona,Christopher	Senior	12/5/2022	Project Management Office Transition	0.9	Summarizing FTX EY Leads touchpoint meeting discussion, compiling action items, follow-up items, and applicable parties. Circulating meeting notes to EY Leads.	\$395.00	\$355.50
Ancona,Christopher	Senior	12/5/2022	Project Management Office Transition	1.1	Putting together bankruptcy general fee and procedures guidelines and setting up access.	\$395.00	\$434.50
Ash,Polly Westerberg	Senior Manager	12/5/2022	Project Management Office Transition	0.5	Preparation of FTX EY onboarding materials for onboarding team members	\$650.00	\$325.00
Ash,Polly Westerberg	Senior Manager	12/5/2022	Project Management Office Transition	0.6	Bi-weekly meeting - [12/5/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$390.00

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Ash,Polly Westerberg	Senior Manager	12/5/2022	Project Management Office Transition	0.9	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$650.00	\$585.00
Ash,Polly Westerberg	Senior Manager	12/5/2022	Project Management Office Transition	1.1	Preparing meeting materials and agenda for FTX EY Leads meeting discussion and action items	\$650.00	\$715.00
Hammon,David Lane	Manager	12/5/2022	Project Management Office Transition	0.5	Onboarding call with C. MacLean, D. Hammon, K. Staromiejska to discuss the background of the engagement and next steps	\$525.00	\$262.50
Hammon,David Lane	Manager	12/6/2022	Project Management Office Transition	3.2	review/compilation of the various steps to be used to identify the appropriate EY local teams to ensure the appropriate teams are being engaged	\$525.00	\$1,680.00
Hammon,David Lane	Manager	12/6/2022	Project Management Office Transition	1.0	Discussion regarding the process for identifying the appropriate local EY teams to perform the tax due diligence phase of the engagement given the sector skills required and jurisdictions in scope. Also, provided additional background and clarifications to the recently onboarded members of the transition team. Attendees: D. Hammon, K. Staromiejska, C. MacLean	\$525.00	\$525.00
Hammon,David Lane	Manager	12/6/2022	Project Management Office Transition	0.5	Bi-weekly meeting - meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: P. Ash , C. Ancona , E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Jimenez, J. Scott, M. Johnson, A. Farrar, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, A. Co Cotopoulos, C. Gengler, M. Palumbo, P. Stratton, L. Jayanthi, T. Ferris, K. Madhok, K. Wrenn, J. Berman, T. Nichol, D. Katsnelson	\$525.00	\$262.50
Hammon,David Lane	Manager	12/6/2022	Project Management Office Transition	1.6	Drafting of project assets (1.6: Standard contact list to ensure the correct individuals are being communicated with	\$525.00	\$840.00
Hammon,David Lane	Manager	12/6/2022	Project Management Office Transition	2.1	Updating Kick-off deck for EY local teams to provide project background, expectations and immediate next steps, 0.9 knowledge transfer tracker)	\$525.00	\$1,102.50
Hammon,David Lane	Manager	12/6/2022	Project Management Office Transition	0.9	Updating knowledge transfer tracker	\$525.00	\$472.50
Hammon,David Lane	Manager	12/6/2022	Project Management Office Transition	1.0	Drafting and coordination of request to EY workstream leads to provide any suggested EY local teams to ensure the teams with the appropriate skillsets are being identified/added to the team	\$525.00	\$525.00
MacLean,Corrie	Senior	12/6/2022	Project Management Office Transition	1.5	Discussion regarding the best process to identify the appropriate local EY teams to perform the tax due diligence phase of the engagement given the sector skills required and jurisdictions in scope. Also, provided additional background and clarifications to the recently onboarded member of the transition team with D. Hammon, K. Staromiejska	\$395.00	\$592.50

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
MacLean,Corrie	Senior	12/6/2022	Project Management Office Transition	3.5	Review FTX documents and compile master tracking sheet	\$395.00	\$1,382.50
Ash,Polly Westerberg	Senior Manager	12/6/2022	Project Management Office Transition	1.5	Prepared and reviewed scope and plan materials to include progress, data request and outstanding items	\$650.00	\$975.00
Ash,Polly Westerberg	Senior Manager	12/6/2022	Project Management Office Transition	2.1	General review of materials received to date through Alvarez & Marsal firm	\$650.00	\$1,365.00
Hammon,David Lane	Manager	12/6/2022	Project Management Office Transition	1.0	Meeting on reviewing available and additional historical documentation provided by FTX/Alvarez & Marsal; inventory and analysis of documents provided and what documentation will be required in terms of historical records; knowledge transfer discussions pertaining to due diligence procedures in the Statement of Work, kick-off activities. Attendees: K. Staromiejska, D. Hammon, C. MacLean	\$525.00	\$525.00
MacLean,Corrie	Senior	12/6/2022	Project Management Office Transition	1.0	Discussion regarding the process for identifying the appropriate local EY teams to perform the tax due diligence phase of the engagement given the sector skills required and jurisdictions in scope. Also, provided additional background and clarifications to the recently onboarded members of the transition team. Attendees: D. Hammon, K. Staromiejska, C. MacLean	\$395.00	\$395.00
Hammon,David Lane	Manager	12/7/2022	Project Management Office Transition	0.5	Bi-weekly meeting - [12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$525.00	\$262.50
Hammon,David Lane	Manager	12/7/2022	Project Management Office Transition	0.8	review of FTX Statement of Work to better understand certain details of the tax due diligence procedures	\$525.00	\$420.00
Hammon,David Lane	Manager	12/7/2022	Project Management Office Transition	0.5	Discussion around open items concerning the transition of the project as well as capturing the items in a tracker to discuss with leadership. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$262.50
Hammon,David Lane	Manager	12/7/2022	Project Management Office Transition	2.4	updating of contact list to account for feedback from the workstream leads on their US teams as well as suggested foreign country leads	\$525.00	\$1,260.00
Hammon,David Lane	Manager	12/7/2022	Project Management Office Transition	2.8	updating of integrated transition workplan for transition and Project Management Office activities	\$525.00	\$1,470.00
Hammon,David Lane	Manager	12/7/2022	Project Management Office Transition	1.2	updating of knowledge transfer tracker and contact list for changes in scope based on new information	\$525.00	\$630.00
Hammon,David Lane	Manager	12/7/2022	Project Management Office Transition	1.1	review of suggested country leads provided by leadership as well as analysis of where there are gaps	\$525.00	\$577.50

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hammon,David Lane	Manager	12/7/2022	Project Management Office Transition	1.3	determination of country leads for the EY foreign teams where the workstream leads/leadership did not have preferred contacts	\$525.00	\$682.50
Hammon,David Lane	Manager	12/7/2022	Project Management Office Transition	0.7	updating of contact list for country leads	\$525.00	\$367.50
Knoeller,Thomas J.	Partner/Principal	12/7/2022	Project Management Office Transition	0.9	meeting to discuss open items concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$825.00	\$742.50
Knoeller,Thomas J.	Partner/Principal	12/7/2022	Project Management Office Transition	0.5	Discussion around open items concerning the transition of the project as well as capturing the items in a tracker to discuss with leadership. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$825.00	\$412.50
Ancona,Christopher	Senior	12/7/2022	Project Management Office Transition	0.4	Summarizing FTX EY Leads touchpoint meeting discussion, compiling action items, follow-up items, and applicable parties. Circulating meeting notes to EY Leads.	\$395.00	\$158.00
Ancona,Christopher	Senior	12/7/2022	Project Management Office Transition	0.5	Bi-weekly meeting - [12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$395.00	\$197.50
MacLean,Corrie	Senior	12/7/2022	Project Management Office Transition	0.9	Discussion around open items concerning the transition of the project as well as capturing the items in a tracker to discuss with leadership	\$395.00	\$355.50
MacLean,Corrie	Senior	12/7/2022	Project Management Office Transition	1.1	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$395.00	\$434.50
Ancona,Christopher	Senior	12/7/2022	Project Management Office Transition	2.1	Putting together and updating excel to review estimated fees per each workstream for FTX related work.	\$395.00	\$829.50
MacLean,Corrie	Senior	12/7/2022	Project Management Office Transition	4.0	Review FTX documents and compile master tracking sheet	\$395.00	\$1,580.00
Ash,Polly Westerberg	Senior Manager	12/7/2022	Project Management Office Transition	0.5	Preparing meeting materials and agenda for FTX EY Leads meeting discussion and action items	\$650.00	\$325.00

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Ash,Polly Westerberg	Senior Manager	12/7/2022	Project Management Office Transition	0.5	Bi-weekly meeting - [12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$325.00
Ash,Polly Westerberg	Senior Manager	12/7/2022	Project Management Office Transition	0.5	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$650.00	\$325.00
Hammon,David Lane	Manager	12/7/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$525.00
Knoeller,Thomas J.	Partner/Principal	12/7/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$825.00	\$825.00
MacLean,Corrie	Senior	12/7/2022	Project Management Office Transition	0.5	Discussion around open items concerning the transition of the project as well as capturing the items in a tracker to discuss with leadership. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$395.00	\$197.50
Hammon,David Lane	Manager	12/8/2022	Project Management Office Transition	0.5	12/8/22: Discussion with Anne concerning the staffing request for the transfer pricing workstream. Attendees: D. Hammon, A. Bost	\$525.00	\$262.50
Hammon,David Lane	Manager	12/8/2022	Project Management Office Transition	0.7	updating of contact list to account for individuals identified by the workstream leads	\$525.00	\$367.50
Hammon,David Lane	Manager	12/8/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$525.00
Hammon,David Lane	Manager	12/8/2022	Project Management Office Transition	4.6	updating of integrated transition workplan to account for changes in scope and nuances learned about the project	\$525.00	\$2,415.00
MacLean,Corrie	Senior	12/8/2022	Project Management Office Transition	0.5	Discussion around open items concerning the transition of the project as well as capturing the items in a tracker to discuss with leadership with D. Hammon, T. Knoeller, K. Staromiejska	\$395.00	\$197.50

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
MacLean,Corrie	Senior	12/8/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$395.00	\$395.00
MacLean,Corrie	Senior	12/8/2022	Project Management Office Transition	4.5	Review FTX documents and compile master tracking sheet	\$395.00	\$1,777.50
Ash,Polly Westerberg	Senior Manager	12/8/2022	Project Management Office Transition	1.0	Final review and distribution of FTX onboarding materials	\$650.00	\$650.00
Knoeller,Thomas J.	Partner/Principal	12/8/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$825.00	\$825.00
Hammon,David Lane	Manager	12/9/2022	Project Management Office Transition	0.9	Review of procedures and guidelines for charging time on the engagement given the nuanced parameters around bankruptcy proceeding	\$525.00	\$472.50
Hammon,David Lane	Manager	12/9/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$525.00
Hammon,David Lane	Manager	12/9/2022	Project Management Office Transition	1.0	meeting to review the integrated transition workplan and determine the appropriate division of responsibilities. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, P. Ash	\$525.00	\$525.00
Hammon,David Lane	Manager	12/9/2022	Project Management Office Transition	3.2	updating of integrated transition workplan based off feedback from the Project Management Office and overall foreign workstreams lead	\$525.00	\$1,680.00
Hammon,David Lane	Manager	12/9/2022	Project Management Office Transition	1.9	updating of contact list for additional team members identified for transfer pricing as well as creation of client/third-party tab to account for known contacts	\$525.00	\$997.50
Knoeller,Thomas J.	Partner/Principal	12/9/2022	Project Management Office Transition	0.9	Bi-weekly meeting - [12/9/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$742.50

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Knoeller, Thomas J.	Partner/Principal	12/9/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$825.00	\$825.00
Ancona, Christopher	Senior	12/9/2022	Project Management Office Transition	0.7	Summarizing FTX EY Leads touchpoint meeting discussion, compiling action items, follow-up items, and applicable parties. Circulating meeting notes to EY Leads.	\$395.00	\$276.50
Ancona, Christopher	Senior	12/9/2022	Project Management Office Transition	0.9	Bi-weekly meeting - [12/9/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$395.00	\$355.50
MacLean, Corrie	Senior	12/9/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$395.00	\$395.00
MacLean, Corrie	Senior	12/9/2022	Project Management Office Transition	5.0	Review FTX documents and compile master tracking sheet	\$395.00	\$1,975.00
Ash, Polly Westerberg	Senior Manager	12/9/2022	Project Management Office Transition	0.3	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$650.00	\$195.00
Ash, Polly Westerberg	Senior Manager	12/9/2022	Project Management Office Transition	0.9	Bi-weekly meeting - [12/9/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$585.00
Hammon, David Lane	Manager	12/12/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$525.00

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hammon,David Lane	Manager	12/12/2022	Project Management Office Transition	0.5	Discussion regarding the process for staffing the foreign workstreams to ensure we have the teams with the correct skillsets and adequate availability (e.g., role of regional leads, usage of country leads, etc.). Attendees: D. Hammon, K. Staromiejska, T. Shea	\$525.00	\$262.50
Hammon,David Lane	Manager	12/12/2022	Project Management Office Transition	1.1	determination of how to staff the Seychelles local team given EY does not have a local presence in the country	\$525.00	\$577.50
Hammon,David Lane	Manager	12/12/2022	Project Management Office Transition	1.4	Updating of contact list and knowledge transfer tracker to changes in scope on account of new information	\$525.00	\$735.00
Hammon,David Lane	Manager	12/12/2022	Project Management Office Transition	2.1	drafting and sending of communications to the various country leads for all in-scope countries requesting them to provide the appropriate team members to serve on the engagement for their country	\$525.00	\$1,102.50
Hammon,David Lane	Manager	12/12/2022	Project Management Office Transition	0.6	review of communications/supporting documentation concerning the Vietnam capital gain tax implication from indirect transfer	\$525.00	\$315.00
Hammon,David Lane	Manager	12/12/2022	Project Management Office Transition	4.3	communications with various country leads answering questions regarding engagement scope and immediate next steps	\$525.00	\$2,257.50
Knoeller,Thomas J.	Partner/Principal	12/12/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$825.00	\$825.00
Ancona,Christopher	Senior	12/12/2022	Project Management Office Transition	0.3	Summarizing FTX EY Leads touchpoint meeting discussion, compiling action items, follow-up items, and applicable parties. Circulating meeting notes to EY Leads.	\$395.00	\$118.50
Ancona,Christopher	Senior	12/12/2022	Project Management Office Transition	1.0	Bi-weekly meeting - [12/12/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$395.00	\$395.00
Ash,Polly Westerberg	Senior Manager	12/12/2022	Project Management Office Transition	0.3	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$650.00	\$195.00

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Ash,Polly Westerberg	Senior Manager	12/12/2022	Project Management Office Transition	1.0	Bi-weekly meeting - [12/12/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$650.00
Ash,Polly Westerberg	Senior Manager	12/12/2022	Project Management Office Transition	3.1	Prepare FTX executive update on initial due diligence review and outstanding items	\$650.00	\$2,015.00
MacLean,Corrie	Senior	12/12/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$395.00	\$395.00
Knoeller,Thomas J.	Partner/Principal	12/13/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$825.00	\$825.00
Ash,Polly Westerberg	Senior Manager	12/13/2022	Project Management Office Transition	0.7	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$650.00	\$455.00
Ash,Polly Westerberg	Senior Manager	12/13/2022	Project Management Office Transition	0.9	Prepared status and progress update with action items for FTX	\$650.00	\$585.00
Ash,Polly Westerberg	Senior Manager	12/13/2022	Project Management Office Transition	2.7	Preparation of entity list and jurisdictions	\$650.00	\$1,755.00
Farrar,Anne	Partner/Principal	12/13/2022	Project Management Office Transition	0.5	Reviewing Materials for board meeting	\$825.00	\$412.50
Hammon,David Lane	Manager	12/13/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$525.00

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hammon,David Lane	Manager	12/13/2022	Project Management Office Transition	0.5	Bi-weekly meeting - meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: P. Ash, C. Ancona , E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Jimenez, J. Scott, M. Johnson, A. Farrar, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, A. Cotopoulos, C. Gengler, M. Palumbo, P. Stratton, L. Jayanthi, T. Ferris, K. Madhok, K. Wrenn, J. Berman, T. Nichol, D. Katsnelson	\$525.00	\$262.50
Hammon,David Lane	Manager	12/13/2022	Project Management Office Transition	0.3	Submission of required information needed to configure EYI engagement site	\$525.00	\$157.50
Hammon,David Lane	Manager	12/13/2022	Project Management Office Transition	1.1	updating of global kick-off deck to be presented during the global kick-offs with the EY local teams	\$525.00	\$577.50
Hammon,David Lane	Manager	12/13/2022	Project Management Office Transition	1.0	Discussion regarding the status of the various foreign workstreams. Attendees: D. Hammon, K. Staromiejska	\$525.00	\$525.00
Hammon,David Lane	Manager	12/13/2022	Project Management Office Transition	4.3	discussions with various US country leads concerning project background and immediate next steps so they understand which teams would be most appropriate to serve on the engagement	\$525.00	\$2,257.50
MacLean,Corrie	Senior	12/13/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$395.00	\$395.00
Hammon,David Lane	Manager	12/14/2022	Project Management Office Transition	0.5	12/14/22: Meeting with the local FTX Turkey team, Alvarez & Marsal and EY to discuss the current/historical compliance status of the Turkish entities. Attendees: D. Hammon, K. Staromiejska, T. Shea, T. Knoeller, S. Aydin (FTX), S. Bayirli (FTX), Y. Kaboglu (FTX), C. Kotarba (Alvarez & Marsal), A. Ulyanenko (Alvarez & Marsal)	\$525.00	\$262.50
Hammon,David Lane	Manager	12/14/2022	Project Management Office Transition	0.5	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$262.50
Hammon,David Lane	Manager	12/14/2022	Project Management Office Transition	1.0	Meeting with the local FTX Europe team, Alvarez & Marsal and EY to discuss the current/historical compliance status of the European entities. Attendees: D. Hammon, K. Staromiejska, T. Shea, T. Knoeller, J. Bavaud (FTX), M. Rhotert (FTX), M. Liebi (FTX), C. Kotarba (Alvarez & Marsal), A. Ulyanenko (Alvarez & Marsal)	\$525.00	\$525.00
Hammon,David Lane	Manager	12/14/2022	Project Management Office Transition	1.2	vetting of process for engaging third-party provider in Seychelles leveraging the EY South Africa team	\$525.00	\$630.00

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hammon,David Lane	Manager	12/14/2022	Project Management Office Transition	0.4	Review of FTX Europe AG org. chart, including review of Austrian entities not previously identified	\$525.00	\$210.00
Hammon,David Lane	Manager	12/14/2022	Project Management Office Transition	0.4	review/management of Teams access to ensure only appropriate/current team members have access	\$525.00	\$210.00
Hammon,David Lane	Manager	12/14/2022	Project Management Office Transition	0.8	drafting of communication to be sent by FTX leadership to local FTX teams notifying them of the engaging of EY and next steps	\$525.00	\$420.00
Hammon,David Lane	Manager	12/14/2022	Project Management Office Transition	0.7	Review of communications/supporting documentation concerning the status of the Singapore tax computations and returns	\$525.00	\$367.50
Hammon,David Lane	Manager	12/14/2022	Project Management Office Transition	2.1	communications with various EY local team members and country leads clarifying the scope of the engagement and the skillsets required from team members	\$525.00	\$1,102.50
Hammon,David Lane	Manager	12/14/2022	Project Management Office Transition	2.6	2.6: updating of kick-off deck to be utilized during kick-off calls with local EY teams	\$525.00	\$1,365.00
Knoeller,Thomas J.	Partner/Principal	12/14/2022	Project Management Office Transition	0.5	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$825.00	\$412.50
Ancona,Christopher	Senior	12/14/2022	Project Management Office Transition	0.6	Summarizing FTX EY Leads touchpoint meeting discussion, compiling action items, follow-up items, and applicable parties. Circulating meeting notes to EY Leads.	\$395.00	\$237.00
Ancona,Christopher	Senior	12/14/2022	Project Management Office Transition	1.4	Bi-weekly meeting - [12/14/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$395.00	\$553.00
Ash,Polly Westerberg	Senior Manager	12/14/2022	Project Management Office Transition	0.5	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$650.00	\$325.00
Ash,Polly Westerberg	Senior Manager	12/14/2022	Project Management Office Transition	1.4	Bi-weekly meeting - [12/14/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$910.00

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Ash,Polly Westerberg	Senior Manager	12/14/2022	Project Management Office Transition	3.3	Detailed review of documents received by Alvarez & Marsal	\$650.00	\$2,145.00
MacLean,Corrie	Senior	12/14/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$395.00	\$395.00
Hammon,David Lane	Manager	12/14/2022	Project Management Office Transition	1.0	Call with Alvarez & Marsal and FTX on status of non-US FTX entity compliance for Europe, available documentation, status of filings, legacy providers, and urgent items. Attendees: C. Kotarba (Alvarez & Marsal), J. Bavaud (FTX), M. Rhotert (FTX), A. Ulyanenko (Alvarez & Marsal), K. Staromiejska, D. Hammon, T. Shea, T. Knoeller, M. Liebi (FTX)	\$525.00	\$525.00
Hammon,David Lane	Manager	12/15/2022	Project Management Office Transition	1.3	identification of EY Austria team and communication with team regarding the two Austrian entities that were identified during the FTX Europe call	\$525.00	\$682.50
Hammon,David Lane	Manager	12/15/2022	Project Management Office Transition	1.0	Meeting with the local FTX Asia team, Alvarez & Marsal and EY to discuss the current/historical compliance status of the Asian entities. Attendees: D. Hammon, K. Staromiejska, T. Shea, T. Knoeller, S. Kojima (FTX), S. Melamed (FTX), B. Spitz (FTX), C. Kotarba (Alvarez & Marsal), A. Ulyanenko (Alvarez & Marsal)	\$525.00	\$525.00
Hammon,David Lane	Manager	12/15/2022	Project Management Office Transition	0.5	Meeting with the local FTX Gibraltar team, Alvarez & Marsal and EY to discuss the current/historical compliance status of the Gibraltar entities. Attendees: D. Hammon, K. Staromiejska, T. Shea, T. Knoeller, O. Ravnushkin (FTX), A. Payas (FTX), M. Nefedkin (FTX), O. Okuneva (FTX), C. Kotarba (Alvarez & Marsal), A. Ulyanenko (Alvarez & Marsal)	\$525.00	\$262.50
Hammon,David Lane	Manager	12/15/2022	Project Management Office Transition	2.3	follow-ups and discussions with EY country leads to identify outstanding local teams for the engagement	\$525.00	\$1,207.50
Hammon,David Lane	Manager	12/15/2022	Project Management Office Transition	0.5	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$262.50
Hammon,David Lane	Manager	12/15/2022	Project Management Office Transition	1.9	communications/discussions with EY local teams and country leads clarifying engagement scope and immediate next steps	\$525.00	\$997.50

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hammon,David Lane	Manager	12/15/2022	Project Management Office Transition	0.5	Bi-weekly meeting - meeting to review FTX project updates, issues, and risks with regards to providing g preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: P. Ash , C. Ancona , E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Jimenez, J. Scott, M. Johnson, A. Farrar, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, A. Cotopoulos, C. Gengler, M. Palumbo, P. Stratton, L. Jayanthi, T. Ferris, K. Madhok, K. Wrenn, J. Berman, T. Nichol, D. Katsnelson	\$525.00	\$262.50
Hammon,David Lane	Manager	12/15/2022	Project Management Office Transition	1.7	Updating of contact list, knowledge transfer tracker and kick-off deck based on new information learned during conversations with the FTX local teams	\$525.00	\$892.50
Knoeller,Thomas J.	Partner/Principal	12/15/2022	Project Management Office Transition	0.5	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$825.00	\$412.50
Ash,Polly Westerberg	Senior Manager	12/15/2022	Project Management Office Transition	1.2	Project Management Office activity of updating scope and plan file to align with entities and jurisdictions.	\$650.00	\$780.00
Farrar,Anne	Partner/Principal	12/15/2022	Project Management Office Transition	0.5	FTX Meeting with Tom Shea planning for board meeting	\$825.00	\$412.50
Farrar,Anne	Partner/Principal	12/15/2022	Project Management Office Transition	0.2	Reviewing Materials for board meeting	\$825.00	\$165.00
Staromiejska,Kinga	Manager	12/15/2022	Project Management Office Transition	0.3	Call with A&M and FTX on status of non-US FTX entity compliance for Gibraltar, available documentation, status of filings, legacy providers, and urgent items. Attendees: C. Kotarba (Alvarez & Marsal), A. Ulyanenko (Alvarez & Marsal), K. Staromiejska, D. Hammon, T. Shea, T. Knoeller, S. Kojima (FTX), S. Melamed (FTX), B. Spitz (FTX)	\$525.00	\$157.50
MacLean,Corrie	Senior	12/15/2022	Project Management Office Transition	0.5	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$395.00	\$197.50
Hammon,David Lane	Manager	12/16/2022	Project Management Office Transition	0.5	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$262.50
Hammon,David Lane	Manager	12/16/2022	Project Management Office Transition	0.5	discussion with the Cyprus team on how best to staff the engagement given the nuances of the project. Attendees: D. Hammon, P. Liassides, K. Staromiejska, T. Knoeller	\$525.00	\$262.50

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hammon,David Lane	Manager	12/16/2022	Project Management Office Transition	4.3	updating of global kick-off deck to be presented during kick-off calls with EY foreign teams	\$525.00	\$2,257.50
Hammon,David Lane	Manager	12/16/2022	Project Management Office Transition	2.1	communications/discussions with EY local teams concerning the scope of the engagement	\$525.00	\$1,102.50
Knoeller,Thomas J.	Partner/Principal	12/16/2022	Project Management Office Transition	0.5	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$825.00	\$412.50
Ancona,Christopher	Senior	12/16/2022	Project Management Office Transition	0.5	Bi-weekly meeting - [12/16/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$395.00	\$197.50
Ancona,Christopher	Senior	12/16/2022	Project Management Office Transition	0.9	Summarizing FTX EY Leads touchpoint meeting discussion, compiling action items, follow-up items, and applicable parties. Circulating meeting notes to EY Leads.	\$395.00	\$355.50
Ancona,Christopher	Senior	12/16/2022	Project Management Office Transition	1.3	Discussed and made updates to final deliverable deck with P. Ash to be shared with FTX committee.	\$395.00	\$513.50
Ash,Polly Westerberg	Senior Manager	12/16/2022	Project Management Office Transition	0.5	Bi-weekly meeting - meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott M. Johnson A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos C. Gengler M. Palumbo P. Stratton L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$325.00
Ash,Polly Westerberg	Senior Manager	12/16/2022	Project Management Office Transition	1.2	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$650.00	\$780.00
Ash,Polly Westerberg	Senior Manager	12/16/2022	Project Management Office Transition	1.4	Project Management Office activity of updating status and progress so far made and open items	\$650.00	\$910.00
Farrar,Anne	Partner/Principal	12/16/2022	Project Management Office Transition	1.0	FTX Internal Team Meeting	\$825.00	\$825.00
Farrar,Anne	Partner/Principal	12/16/2022	Project Management Office Transition	0.2	Reviewing Materials for board meeting	\$825.00	\$165.00

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
MacLean,Corrie	Senior	12/16/2022	Project Management Office Transition	0.5	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$395.00	\$197.50
Hammon,David Lane	Manager	12/16/2022	Project Management Office Transition	0.6	Follow up call on status of non-US FTX entity compliance in Cyprus, available documentation, status of filings, legacy providers, and urgent items. Attendees: D. Hammon, P. Liassides, A. Tsikkouris, T. Knoeller	\$525.00	\$315.00
Hammon,David Lane	Manager	12/17/2022	Project Management Office Transition	2.0	Updating of global kick-off deck to account for changes in scope/staffing	\$525.00	\$1,050.00
Hammon,David Lane	Manager	12/18/2022	Project Management Office Transition	2.2	Updating of global kick-off deck to account for changes in scope/staffing	\$525.00	\$1,155.00
Hammon,David Lane	Manager	12/19/2022	Project Management Office Transition	4.9	updating of global kick-off deck to be presented during global kick-offs with EY local teams	\$525.00	\$2,572.50
Hammon,David Lane	Manager	12/19/2022	Project Management Office Transition	0.5	Meeting to prepare for the global kick-off calls with the EY local teams (e.g., review/update materials, determine presenters, etc.). Attendees: D. Hammon, T. Shea, T. Knoeller, K. Staromiejska, P. Ash, A. Farrar, C. MacLean	\$525.00	\$262.50
Hammon,David Lane	Manager	12/19/2022	Project Management Office Transition	0.8	updating of communication to be sent out by FTX leadership to FTX local teams regarding the engaging of EY	\$525.00	\$420.00
Hammon,David Lane	Manager	12/19/2022	Project Management Office Transition	1.0	communications /discussions with EY indirect tax team to determine potential countries that will assess local Valued Added Tax/surcharges on services to be performed	\$525.00	\$525.00
Hammon,David Lane	Manager	12/19/2022	Project Management Office Transition	1.5	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$787.50
Hammon,David Lane	Manager	12/19/2022	Project Management Office Transition	1.6	communications with EY local teams regarding updates to the engagement scope (e.g., certain entities being removed from scope since they are non-debtor entities)	\$525.00	\$840.00
Knoeller,Thomas J.	Partner/Principal	12/19/2022	Project Management Office Transition	1.5	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$825.00	\$1,237.50

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Ancona,Christopher	Senior	12/19/2022	Project Management Office Transition	0.4	Bi-weekly meeting - [12/19/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$395.00	\$158.00
Ancona,Christopher	Senior	12/19/2022	Project Management Office Transition	0.4	Summarizing FTX EY Leads touchpoint meeting discussion, compiling action items, follow-up items, and applicable parties. Circulating meeting notes to EY Leads.	\$395.00	\$158.00
Ancona,Christopher	Senior	12/19/2022	Project Management Office Transition	1.3	Updating final deliverables deck to be shared with FTX committee	\$395.00	\$513.50
Ash,Polly Westerberg	Senior Manager	12/19/2022	Project Management Office Transition	0.3	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$650.00	\$195.00
Ash,Polly Westerberg	Senior Manager	12/19/2022	Project Management Office Transition	1.5	Prepare FTX document and data request for US domestic historical provider	\$650.00	\$975.00
MacLean,Corrie	Senior	12/19/2022	Project Management Office Transition	1.5	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$395.00	\$592.50
MacLean,Corrie	Senior	12/19/2022	Project Management Office Transition	0.5	Meeting to prepare for the global kick-off calls with the EY local teams (e.g., review/update materials, determine presenters, etc.). Attendees: D. Hammon, T. Shea, T. Knoeller, K. Staromiejska, P. Ash, A. Farrar, C. MacLean	\$395.00	\$197.50
Hammon,David Lane	Manager	12/20/2022	Project Management Office Transition	3.2	12/20/22: 3.2: Final review/edits of global kick-off deck to be presented during kick-off calls with foreign EY team	\$525.00	\$1,680.00
Hammon,David Lane	Manager	12/20/2022	Project Management Office Transition	1.3	communications with EY regional leadership to perform a final review of local teams to ensure the appropriate teams have been engaged	\$525.00	\$682.50
Hammon,David Lane	Manager	12/20/2022	Project Management Office Transition	1.1	communications with EY South Korea regarding engagement acceptance	\$525.00	\$577.50
Hammon,David Lane	Manager	12/20/2022	Project Management Office Transition	1.0	Global kick-off meeting (Americas & Europe Middle East India & Asia) for non-us compliance workstreams including topics on next steps for due diligence, available documentation, FTX contacts, escalations and next steps. United States Attendees: D. Hammon, T. Shea, T. Knoeller, L. Jayanthi, K. Staromiejska, A. Farrar; Non-US Attendees: non-US service tower lead	\$525.00	\$525.00

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hammon,David Lane	Manager	12/20/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$525.00
Hammon,David Lane	Manager	12/20/2022	Project Management Office Transition	0.5	Internal call to discuss FTX property tax, including potential implications and filings; walked through the organization chart, state and local tax filing calendar, and additional documentation such as apportionment and fixed asset reports from a property tax perspective. Meeting attendees: T. Carlson, M. Musano, W. Bieganski, & E. Hall	\$525.00	\$262.50
Knoeller,Thomas J.	Partner/Principal	12/20/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$825.00	\$825.00
Knoeller,Thomas J.	Partner/Principal	12/20/2022	Project Management Office Transition	1.0	Global kick-off meeting (Americas & Europe Middle East India & Asia) for non-us compliance workstreams including topics on next steps for due diligence, available documentation, FTX contacts, escalations and next steps. Attendees: D. Hammon, T. Shea, T. Knoeller, K. Staromiejska, A. Farrar; Non-US Attendees: non-US service tower lead	\$825.00	\$825.00
Ancona,Christopher	Senior	12/20/2022	Project Management Office Transition	1.1	Preparing materials and updating slide deck for the FTX Conflict and Opportunity Counsel meetings with the Conflict and Counsel team	\$395.00	\$434.50
Ancona,Christopher	Senior	12/20/2022	Project Management Office Transition	2.2	Making updates to final deliverable deck to be shared with FTX committee	\$395.00	\$869.00
Ash,Polly Westerberg	Senior Manager	12/20/2022	Project Management Office Transition	2.2	Development of workstream deep dive materials for FTX deliverable	\$650.00	\$1,430.00
Farrar,Anne	Partner/Principal	12/20/2022	Project Management Office Transition	0.3	FTX Meeting to discuss final deliverable work product	\$825.00	\$247.50
MacLean,Corrie	Senior	12/20/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$395.00	\$395.00
Hammon,David Lane	Manager	12/21/2022	Project Management Office Transition	0.9	scheduling of global kick-off calls with EY foreign teams to provide project background, align on scope and go over immediate next step	\$525.00	\$472.50
Hammon,David Lane	Manager	12/21/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$525.00

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hammon,David Lane	Manager	12/21/2022	Project Management Office Transition	0.3	identification of the firm names for all foreign EY teams who will be working on the engagement	\$525.00	\$157.50
Hammon,David Lane	Manager	12/21/2022	Project Management Office Transition	3.3	3.3: communications with EY local teams to answer questions and update EY local teams post kick-off calls	\$525.00	\$1,732.50
Hammon,David Lane	Manager	12/21/2022	Project Management Office Transition	1.3	updating of knowledge transfer tracker given engagement updates and new information received	\$525.00	\$682.50
Hammon,David Lane	Manager	12/21/2022	Project Management Office Transition	1.4	updating of integrated transition workplan to reflect current project status	\$525.00	\$735.00
Hammon,David Lane	Manager	12/21/2022	Project Management Office Transition	1.1	review of various emails concerning new information available on certain countries/workstreams	\$525.00	\$577.50
Knoeller,Thomas J.	Partner/Principal	12/21/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$825.00	\$825.00
Ancona,Christopher	Senior	12/21/2022	Project Management Office Transition	0.2	Bi-weekly meeting - [12/21/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$395.00	\$79.00
Ancona,Christopher	Senior	12/21/2022	Project Management Office Transition	0.9	Summarizing FTX EY Leads touchpoint meeting discussion, compiling action items, follow-up items, and applicable parties. Circulating meeting notes to EY Leads.	\$395.00	\$355.50
Ancona,Christopher	Senior	12/21/2022	Project Management Office Transition	1.8	Making updates to final deliverable deck to be shared with FTX committee	\$395.00	\$711.00
Ash,Polly Westerberg	Senior Manager	12/21/2022	Project Management Office Transition	0.4	Meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$650.00	\$260.00
Ash,Polly Westerberg	Senior Manager	12/21/2022	Project Management Office Transition	0.9	Prepare status and progress updates for FTX Project Management Office meeting	\$650.00	\$585.00
Ash,Polly Westerberg	Senior Manager	12/21/2022	Project Management Office Transition	1.9	Final review of executive summary for FTX executives	\$650.00	\$1,235.00
Farrar,Anne	Partner/Principal	12/21/2022	Project Management Office Transition	0.5	Service Management workstream reviewing materials for internal kick off meeting with Non-US workstreams. Meeting with Polly Ash and David Hammon.	\$825.00	\$412.50
Farrar,Anne	Partner/Principal	12/21/2022	Project Management Office Transition	0.5	FTX Meeting to discuss Singapore alignment of teams	\$825.00	\$412.50
Farrar,Anne	Partner/Principal	12/21/2022	Project Management Office Transition	0.5	FTX Meeting to discuss final deliverable work product	\$825.00	\$412.50

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
MacLean,Corrie	Senior	12/21/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$395.00	\$395.00
Hammon,David Lane	Manager	12/22/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$525.00	\$525.00
Hammon,David Lane	Manager	12/22/2022	Project Management Office Transition	1.3	Creation of templates for approving/tracking on-call compliance services	\$525.00	\$682.50
Hammon,David Lane	Manager	12/22/2022	Project Management Office Transition	0.8	Communications regarding the process for approving on-call compliance services	\$525.00	\$420.00
Hammon,David Lane	Manager	12/22/2022	Project Management Office Transition	3.3	updating of knowledge transfer tracker	\$525.00	\$1,732.50
Knoeller,Thomas J.	Partner/Principal	12/22/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$825.00	\$825.00
Ancona,Christopher	Senior	12/22/2022	Project Management Office Transition	4.8	Making updates to final deliverable deck to be shared with FTX committee	\$395.00	\$1,896.00
Ash,Polly Westerberg	Senior Manager	12/22/2022	Project Management Office Transition	0.5	Meeting to determine non-US compliance project escalation procedures and appropriate approval ladders. Attendees: P. Ash, D. Hammon, A. Farrar, T. Shea, T. Knoeller, and K. Staromiejska	\$650.00	\$325.00
Farrar,Anne	Partner/Principal	12/22/2022	Project Management Office Transition	1.5	Day 1: Service Management workstream reviewing materials for internal kick off meeting with Non-US workstreams. Meeting with Polly Ash and David Hammon.	\$825.00	\$1,237.50
Farrar,Anne	Partner/Principal	12/22/2022	Project Management Office Transition	0.5	FTX Meeting to discuss Singapore alignment of teams	\$825.00	\$412.50
Farrar,Anne	Partner/Principal	12/22/2022	Project Management Office Transition	1.5	FTX Meeting to discuss final deliverable work product	\$825.00	\$1,237.50
Hammon,David Lane	Manager	12/22/2022	Project Management Office Transition	0.5	Meeting to determine non-US compliance project escalation procedures and appropriate approval ladders. Attendees: P. Ash, D. Hammon, A. Farrar, T. Shea, T. Knoeller, and K. Staromiejska	\$525.00	\$262.50
MacLean,Corrie	Senior	12/22/2022	Project Management Office Transition	1.0	Daily meeting to review transition-related items (e.g., next steps, issues requiring escalation, setup of standard EY processes/procedure, project updates) concerning the FTX engagement. Attendees: D. Hammon, T. Knoeller, K. Staromiejska, C. MacLean	\$395.00	\$395.00

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Hammon,David Lane	Manager	12/23/2022	Project Management Office Transition	0.5	12/23/22: Discussion with the FTX Gibraltar team to address assistance needed from EY to prepare the payroll tax/social insurance calculations for November and December. Attendees: D. Hammon, K. Staromiejska, T. Shea, T. Knoeller, O. Ravnushkin (FTX), A. Payas (FTX), M. Nefedkin (FTX), O. Okuneva (FTX), C. Kotarba (Alvarez & Marsal), A. Ulyanenko (Alvarez & Marsal)	\$525.00	\$262.50
Hammon,David Lane	Manager	12/23/2022	Project Management Office Transition	0.8	communications with local EY Gibraltar team concerning the need for immediate assistance with the November/December payroll tax/social insurance calculations	\$525.00	\$420.00
Hammon,David Lane	Manager	12/23/2022	Project Management Office Transition	0.5	Meeting on reviewing available and additional historical documentation provided by FTX/Alvarez & Marsal; inventory and analysis of documents provided and what documentation will be required in terms of historical records; knowledge transfer discussions pertaining to due diligence procedures in the Statement of Work, kick-off activities. Attendees: K. Staromiejska, D. Hammond, C. MacLean, D. Venkatesh	\$525.00	\$262.50
Hammon,David Lane	Manager	12/23/2022	Project Management Office Transition	0.5	Meeting with the local FTX Europe team, Alvarez & Marsal and EY to discuss the needs for EY to assist. Attendees: D. Hammon, K. Staromiejska, T. Shea, T. Knoeller, J. Bavaud (FTX), M. Rhotert (FTX), M. Liebi (FTX), C. Kotarba (Alvarez & Marsal), A. Ulyanenko (Alvarez & Marsal)	\$525.00	\$262.50
Hammon,David Lane	Manager	12/23/2022	Project Management Office Transition	1.1	1.1: updating of knowledge transfer tracker, integrated transition workplan and on-call compliance tracker	\$525.00	\$577.50
Farrar,Anne	Partner/Principal	12/23/2022	Project Management Office Transition	0.5	Service Management workstream reviewing materials for internal kick off meeting with Non-US workstreams. Meeting with Polly ash and David Hammon.	\$825.00	\$412.50
Farrar,Anne	Partner/Principal	12/23/2022	Project Management Office Transition	0.4	Touchpoint with P. Ash on contingency plan on open items and follow-ups for FTX deliverables	\$825.00	\$330.00
MacLean,Corrie	Senior	12/23/2022	Project Management Office Transition	0.5	Meeting on reviewing available and additional historical documentation provided by FTX/Alvarez & Marsal; inventory and analysis of documents provided and what documentation will be required in terms of historical records; knowledge transfer discussions pertaining to due diligence procedures in the Statement of Work, kick-off activities. Attendees: K. Staromiejska, D. Hammond, C. MacLean, D. Venkatesh	\$395.00	\$197.50
Hammon,David Lane	Manager	12/27/2022	Project Management Office Transition	0.3	Communications with EY local teams regarding details of engagement scope	\$525.00	\$157.50
Farrar,Anne	Partner/Principal	11/28/2022	Project Management Office Transition	0.7	Global Compliance and Reporting, Payroll, and Project Management Office kick-off call with K. Staromiejska, K. Lowery, T. Knoeller, A. Farrar, T. Shea	\$825.00	\$577.50
Ash,Polly Westerberg	Partner/Principal	11/29/2022	Project Management Office Transition	1.2	Call discussing project management updates and follow-ups with A. Farrar, P. Ash	\$650.00	\$780.00
Farrar,Anne	Partner/Principal	11/29/2022	Project Management Office Transition	1.2	Call discussing project management updates and follow-ups with A. Farrar, P. Ash	\$825.00	\$990.00

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Farrar, Anne	Partner/Principal	11/30/2022	Project Management Office Transition	1.0	[11.30.22] Meeting regarding project management kick-off calls including discussion of priority workstreams with primary team leads, and Project Management Office updates to be reported to FTX executives. Attendees: A. Farrar, J. Scott, T. Shea, P. Ash, T. Knoeller, K. Lowery, K. Staromiejska	\$825.00	\$825.00
Ash, Polly Westerberg	Partner/Principal	12/1/2022	Project Management Office Transition	0.7	Hong Kong kick-off call with T. Shea, P. Ho, M. Lam, P. Ash, A. Farrar, K. Staromiejska, L. Jayanthi, T. Knoeller, L. Lovelace	\$650.00	\$455.00
Farrar, Anne	Partner/Principal	12/1/2022	Project Management Office Transition	0.7	Hong Kong kick-off call with T. Shea, P. Ho, M. Lam, P. Ash, A. Farrar, K. Staromiejska, L. Jayanthi, T. Knoeller, L. Lovelace	\$825.00	\$577.50
Farrar, Anne	Partner/Principal	12/1/2022	Project Management Office Transition	0.6	[12.01.22] Meeting regarding updates on workstreams in scope, available information, information obtained from Alvarez & Marsal. Attendees: P. Ash, T. Shea, M. Lam, J. Scott, A. Farrar, K. Staromiejska, L. Jayanthi	\$825.00	\$495.00
Farrar, Anne	Partner/Principal	12/2/2022	Project Management Office Transition	1.1	12.2 meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$907.50
Farrar, Anne	Partner/Principal	12/5/2022	Project Management Office Transition	0.6	[12/5/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$495.00
Farrar, Anne	Partner/Principal	12/7/2022	Project Management Office Transition	0.5	[12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$412.50

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Farrar, Anne	Partner/Principal	12/9/2022	Project Management Office Transition	0.9	[12/9/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$742.50
Farrar, Anne	Partner/Principal	12/12/2022	Project Management Office Transition	1.0	[12/12/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$825.00
Farrar, Anne	Partner/Principal	12/14/2022	Project Management Office Transition	1.4	[12/14/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$1,155.00
Farrar, Anne	Partner/Principal	12/16/2022	Project Management Office Transition	0.5	[12/16/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$412.50

Project Management Office Transition Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Farrar, Anne	Partner/Principal	12/19/2022	Project Management Office Transition	0.4	[12/19/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$330.00
Farrar, Anne	Partner/Principal	12/19/2022	Project Management Office Transition	0.5	Meeting to prepare for the global kick-off calls with the EY local teams (e.g., review/update materials, determine presenters, etc.). Attendees: D. Hammon, T. Shea, T. Knoeller, K. Staromiejska, P. Ash, A. Farrar, C. MacLean	\$825.00	\$412.50
Farrar, Anne	Partner/Principal	12/20/2022	Project Management Office Transition	1.0	Global kick-off meeting (Americas & Europe Middle East India & Asia) for non-us compliance workstreams including topics on next steps for due diligence, available documentation, FTX contacts, escalations and next steps. Attendees: D. Hammon, T. Shea, T. Knoeller, L. Jayanthi, K. Staromiejska, A. Farrar; Non-US Attendees: non-US service tower lead	\$825.00	\$825.00
Farrar, Anne	Partner/Principal	12/21/2022	Project Management Office Transition	0.2	[12/21/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$165.00
Farrar, Anne	Partner/Principal	12/22/2022	Project Management Office Transition	0.5	Meeting to determine non-US compliance project escalation procedures and appropriate approval ladders. Attendees: P. Ash, D. Hammon, A. Farrar, T. Shea, T. Knoeller, and K. Staromiejska	\$825.00	\$412.50

US International Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Lovelace,Lauren	Partner/Principal	11/29/2022	US International	0.5	Call to discuss the transaction between FTX and Binance. Internal EY team - Lakshmi Jayanthi, Lauren Lovelace, Tom Shea, Jim Scott, Doug Bailey, Andy Dubroff	\$825.00	\$412.50
Lovelace,Lauren	Partner/Principal	11/29/2022	US International	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal discussing Japan loan with David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Doug Bailey, Lauren Lovelace and Thomas Shea, Lakshmi Jayanthi	\$825.00	\$412.50
Lovelace,Lauren	Partner/Principal	11/29/2022	US International	0.5	Internal Touch Base to discuss the FTX project, EY's role and next steps from an International Tax Services perspective	\$825.00	\$412.50
Lovelace,Lauren	Partner/Principal	11/29/2022	US International	0.5	Internal discussion on whether cash distributed out of certain jurisdictions and any potential local tax considerations and different scenarios to consider on how distribute the cash. Attendees: Lauren Lovelace, Ichiro Suto, Kazuhiro Ebina, Taisuke Hamano, Keisuke Taniguchi, Lakshmi Jayanthi	\$825.00	\$412.50
Lovelace,Lauren	Partner/Principal	11/30/2022	US International	0.5	Call concerning historic federal tax filings. Attendees: Philip Gall, Andy Dubroff, James Scott, Doug Bailey, Lauren Lovelace, Thomas Shea, Lakshmi Jayanthi and Chris Mayer-Dempsey	\$825.00	\$412.50
Lovelace,Lauren	Partner/Principal	12/1/2022	US International	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal discussing certain prior period transactions with David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$825.00	\$412.50
Lovelace,Lauren	Partner/Principal	12/1/2022	US International	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal discussing corporate tax losses. David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Doug Bailey, Lauren Lovelace, Chris Howe (Alvarez & Marsal), Thomas Shea, Lakshmi Jayanthi	\$825.00	\$412.50
Lovelace,Lauren	Partner/Principal	12/1/2022	US International	0.5	Discussed Binance transactions on call with Jason Yen, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$825.00	\$412.50
Yen,Jason	National Partner/Principal	12/1/2022	US International	0.5	Discussed Binance transactions on call with Jason Yen, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$990.00	\$495.00
Lovelace,Lauren	Partner/Principal	12/2/2022	US International	0.5	Call to review FTX and Binance transactions. Attendees: Jason Yen and Andy Dubroff, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$825.00	\$412.50

US International Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Lovelace,Lauren	Partner/Principal	12/2/2022	US International	0.5	Discussed mark to market treatment by the various FTX entities. Attendees Matthew Stevens, Doug Bailey, Lauren Lovelace, Thomas Shea, Lakshmi Jayanthi	\$825.00	\$412.50
Yen,Jason	National Partner/Principal	12/2/2022	US International	0.5	Call to review FTX and Binance transactions. Attendees: Jason Yen and Andy Dubroff, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$990.00	\$495.00
Yen,Jason	National Partner/Principal	12/5/2022	US International	2.5	Reviewing factual background of file; research on Dividend Received Deduction rules	\$990.00	\$2,475.00
Yen,Jason	National Partner/Principal	12/5/2022	US International	1.0	Call with Sullivan and Cromwell and Alvarez to discuss federal loss limitations in bankruptcy. David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Doug Bailey, Lauren Lovelace, Chris Howe (Alvarez & Marsal), James Scott, Matthew Steven, Lakshmi Jayanthi	\$990.00	\$990.00
Lovelace,Lauren	Partner/Principal	12/5/2022	US International	0.5	Discussion regarding certain prior year entity classification filings and tax technical considerations. Attendees: John Dilorio, Lauren Lovelace, Doug Bailey, Anna Karan, Lakshmi Jayanthi	\$825.00	\$412.50
Lovelace,Lauren	Partner/Principal	12/5/2022	US International	1.0	Call with Sullivan and Cromwell and Alvarez to discuss federal loss limitations in bankruptcy. David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Doug Bailey, Lauren Lovelace, Chris Howe (Alvarez & Marsal), James Scott, Matthew Steven, Lakshmi Jayanthi	\$825.00	\$825.00
Lovelace,Lauren	Partner/Principal	12/5/2022	US International	1.0	Call with Sullivan and Cromwell and Alvarez to discuss federal loss limitations in bankruptcy. David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Doug Bailey, Lauren Lovelace, Chris Howe (Alvarez & Marsal), James Scott, Matthew Steven, Lakshmi Jayanthi	\$825.00	\$825.00
Stevens,Matthew Aaron	National Partner/Principal	12/5/2022	US International	1.0	Call with Sullivan and Cromwell and Alvarez to discuss federal loss limitations in bankruptcy. David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Doug Bailey, Lauren Lovelace, Chris Howe (Alvarez & Marsal), James Scott, Matthew Steven, Lakshmi Jayanthi	\$990.00	\$990.00

US International Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Stevens,Matthew Aaron	National Partner/Principal	12/5/2022	US International	1.0	Call with Sullivan and Cromwell and Alvarez to discuss federal loss limitations in bankruptcy. David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Doug Bailey, Lauren Lovelace, Chris Howe (Alvarez & Marsal), James Scott, Matthew Steven, Lakshmi Jayanthi	\$990.00	\$990.00
Jayanthi,Lakshmi	Senior Manager	12/5/2022	US International	0.5	Discussion regarding certain prior year entity classification filings and tax technical considerations. Attendees: John Dilorio, Lauren Lovelace, Doug Bailey, Anna Karan, Lakshmi Jayanthi	\$650.00	\$325.00
Jayanthi,Lakshmi	Senior Manager	12/5/2022	US International	1.0	Call with Sullivan and Cromwell and Alvarez to discuss federal loss limitations in bankruptcy. David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Doug Bailey, Lauren Lovelace, Chris Howe (Alvarez & Marsal), James Scott, Matthew Steven, Lakshmi Jayanthi	\$650.00	\$650.00
Jayanthi,Lakshmi	Senior Manager	12/5/2022	US International	1.0	Call with Sullivan and Cromwell and Alvarez to discuss federal loss limitations in bankruptcy. David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Doug Bailey, Lauren Lovelace, Chris Howe (Alvarez & Marsal), James Scott, Matthew Steven, Lakshmi Jayanthi	\$650.00	\$650.00
Jayanthi,Lakshmi	Senior Manager	12/5/2022	US International	2.5	Research to determine how to treat certain prior period transactions for specific entities. Reviewed documentation provided by Fenwick and RLA to understand the treatment of the transaction.	\$650.00	\$1,625.00
Karan,Anna Suncheuri	Staff	12/6/2022	US International	1.0	FTX International Tax Services- research related to dividend received deduction and the entities involved	\$225.00	\$225.00
Dubroff,Andy	Managing Director	12/6/2022	US International	0.5	Reviewing certain prior year elections and tax technical considerations."	\$775.00	\$387.50
Dubroff,Andy	Managing Director	12/6/2022	US International	1.0	Review of Binance transaction details for tax treatment. Attendees: Jason Yen, Andy Dubroff, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$775.00	\$775.00

US International Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Lovelace,Lauren	Partner/Principal	12/6/2022	US International	0.5	Discussion of applicability of certain prior period elections and other potential tax implications. Attendees: Matthew Stevens, Matthew Musano, Walter Bieganski, Doug Bailey, Lauren Lovelace, James Scott, Andy Dubroff, Thomas Shea, Lakshmi Jayanthi	\$825.00	\$412.50
Lovelace,Lauren	Partner/Principal	12/6/2022	US International	1.0	Review of Binance transaction details for tax treatment. Attendees: Jason Yen, Andy Dubroff, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$825.00	\$825.00
Yen,Jason	National Partner/Principal	12/6/2022	US International	1.5	FTX research on DRD issues	\$990.00	\$1,485.00
Jayanthi,Lakshmi	Senior Manager	12/6/2022	US International	1.0	Review of Binance transaction details for tax treatment. Attendees: Jason Yen, Andy Dubroff, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$650.00	\$650.00
Stevens,Matthew Aaron	National Partner/Principal	12/6/2022	US International	0.5	Discussion of applicability of certain prior period elections and other potential tax implications. Attendees: Matthew Stevens, Matthew Musano, Walter Bieganski, Doug Bailey, Lauren Lovelace, James Scott, Andy Dubroff, Thomas Shea, Lakshmi Jayanthi	\$990.00	\$495.00
Jayanthi,Lakshmi	Senior Manager	12/6/2022	US International	0.5	Discussion of applicability of certain prior period elections and other potential tax implications. Attendees: Matthew Stevens, Matthew Musano, Walter Bieganski, Doug Bailey, Lauren Lovelace, James Scott, Andy Dubroff, Thomas Shea, Lakshmi Jayanthi	\$650.00	\$325.00
Jayanthi,Lakshmi	Senior Manager	12/6/2022	US International	0.5	Discussion of prior period transactions with Lauren Lovelace, Lakshmi Jayanthi, Bill Seaway (Alvarez & Marsal), Doug Bailey, David Hariton (Sullivan & Cromwell), Thomas Shea, Andy Dubroff, Christopher Howe (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal) and Andrey Ulyanenko (Alvarez & Marsal)	\$650.00	\$325.00
Jayanthi,Lakshmi	Senior Manager	12/6/2022	US International	1.3	Research in the treasury regulations and case law re: specific income and deduction items in preparation for call with Sullivan and Cromwell	\$650.00	\$845.00
Yen,Jason	National Partner/Principal	12/6/2022	US International	1.0	Review of Binance transaction details for tax treatment. Attendees: Jason Yen, Andy Dubroff, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$990.00	\$990.00
Yen,Jason	National Partner/Principal	12/7/2022	US International	0.3	FTX - research on international issues	\$990.00	\$297.00

US International Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Yen,Jason	National Partner/Principal	12/7/2022	US International	0.7	reviewing L Lovelace email on self-executing regs	\$990.00	\$693.00
Yen,Jason	National Partner/Principal	12/7/2022	US International	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal discussing corporate structural issues. David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Lauren Lovelace, Doug Bailey, Lakshmi Jayanthi, Thomas Shea, James Scott, Jason Yen, Andy Dubroff	\$990.00	\$495.00
Dubroff,Andy	Managing Director	12/7/2022	US International	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal discussing corporate structural issues. David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Lauren Lovelace, Doug Bailey, Lakshmi Jayanthi, Thomas Shea, James Scott, Jason Yen, Andy Dubroff	\$775.00	\$387.50
Lovelace,Lauren	Partner/Principal	12/7/2022	US International	0.5	Internal call to discuss the outstanding list of issues identified with FTX and discussion of who will "own" each issue and be responsible for associated deliverables with Lauren Lovelace, Lakshmi Jayanthi, Johana Chebar, Anna Karan, John Owsley	\$825.00	\$412.50
Lovelace,Lauren	Partner/Principal	12/7/2022	US International	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal discussing corporate structural issues. David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Lauren Lovelace, Doug Bailey, Lakshmi Jayanthi, Thomas Shea, James Scott, Jason Yen, Andy Dubroff	\$825.00	\$412.50
Stevens,Matthew Aaron	National Partner/Principal	12/7/2022	US International	0.5	Reviewed transactions between specific entities and related parties and related reporting for tax purposes. Attendees: Matthew Stevens, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$990.00	\$495.00
Karan,Anna Suncheuri	Staff	12/7/2022	US International	0.5	Internal call to discuss the outstanding list of issues identified with FTX and discussion of who will "own" each issue and be responsible for associated deliverables with Lauren Lovelace, Lakshmi Jayanthi, Johana Chebar, Anna Karan, John Owsley	\$225.00	\$112.50
Jayanthi,Lakshmi	Senior Manager	12/7/2022	US International	0.5	Internal call to discuss the outstanding list of issues identified with FTX and discussion of who will "own" each issue and be responsible for associated deliverables with Lauren Lovelace, Lakshmi Jayanthi, Johana Chebar, Anna Karan, John Owsley	\$650.00	\$325.00

US International Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Jayanthi,Lakshmi	Senior Manager	12/7/2022	US International	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal discussing tax technical issues regarding prior year transactions. D. Hariton (Sullivan & Cromwell), B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), L. Lovelace, D. Bailey, L. Jayanthi, J. Scott, J. Yen, A. Dubroff	\$650.00	\$325.00
Yen,Jason	National Partner/Principal	12/7/2022	US International	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal discussing corporate structural issues. David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Lauren Lovelace, Doug Bailey, Lakshmi Jayanthi, Thomas Shea, James Scott, Jason Yen, Andy Dubroff	\$990.00	\$495.00
Yen,Jason	National Partner/Principal	12/7/2022	US International	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal discussing tax technical issues regarding prior year transactions. D. Hariton (Sullivan & Cromwell), B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), L. Lovelace, D. Bailey, L. Jayanthi, J. Scott, J. Yen, A. Dubroff	\$990.00	\$495.00
Dubroff,Andy	Managing Director	12/8/2022	US International	0.5	Discussed active financing exception applicability to the various entities. Attendees: Jason Yen, Tom Shea, Andy Dubroff, Lauren Lovelace, Doug Bailey, Lakshmi Jayanthi, James Scott	\$775.00	\$387.50
Lovelace,Lauren	Partner/Principal	12/8/2022	US International	0.5	Reviewed transactions between specific entities and related parties and related reporting for tax purposes. Attendees: Matthew Stevens, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$825.00	\$412.50
Lovelace,Lauren	Partner/Principal	12/8/2022	US International	0.5	Discussed cancellation of debt related to FTX. Attendees: Lauren Lovelace, Lindsay Rauli and Lakshmi Jayanthi	\$825.00	\$412.50
Jayanthi,Lakshmi	Senior Manager	12/8/2022	US International	0.5	Reviewed transactions between specific entities and related parties and related reporting for tax purposes. Attendees: Matthew Stevens, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi	\$650.00	\$325.00
Rauli,Lindsay Elizabeth	Senior Manager	12/8/2022	US International	0.5	Discussed cancellation of debt related to FTX. Attendees: Lauren Lovelace, Lindsay Rauli and Lakshmi Jayanthi	\$650.00	\$325.00
Jayanthi,Lakshmi	Senior Manager	12/8/2022	US International	0.5	Discussed cancellation of debt related to FTX. Attendees: Lauren Lovelace, Lindsay Rauli and Lakshmi Jayanthi	\$650.00	\$325.00

US International Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Lovelace,Lauren	Partner/Principal	12/8/2022	US International	0.5	Review of tax treatment of booked transactions with Jason Yen, Tom Shea, Andy Dubroff, Lauren Lovelace, Doug Bailey, Lakshmi Jayanthi, James Scott	\$825.00	\$412.50
Jayanthi,Lakshmi	Senior Manager	12/8/2022	US International	0.5	Review of tax treatment of booked transactions with Jason Yen, Tom Shea, Andy Dubroff, Lauren Lovelace, Doug Bailey, Lakshmi Jayanthi, James Scott	\$650.00	\$325.00
Jayanthi,Lakshmi	Senior Manager	12/8/2022	US International	2.1	Time spent researching and reviewing tax returns uploaded to "The Box" for specific entities and International Tax Services related entities.	\$650.00	\$1,365.00
Karan,Anna Suncheuri	Staff	12/8/2022	US International	0.5	meeting with L. Raulli about crypto tax characteristics research	\$225.00	\$112.50
Karan,Anna Suncheuri	Staff	12/8/2022	US International	1.0	creating outline for tax treatment of purchases research	\$225.00	\$225.00
Yen,Jason	National Partner/Principal	12/8/2022	US International	0.5	Review of tax treatment of booked transactions with Jason Yen, Tom Shea, Andy Dubroff, Lauren Lovelace, Doug Bailey, Lakshmi Jayanthi, James Scott	\$990.00	\$495.00
Dubroff,Andy	Managing Director	12/9/2022	US International	0.5	Discussed structural issues with Sullivan and Cromwell and Alvarez. Attendees: David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Andy Dubroff, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi, Andrey Ulyanenko (Alvarez & Marsal), Christopher Howe (Alvarez & Marsal)	\$775.00	\$387.50
Lovelace,Lauren	Partner/Principal	12/9/2022	US International	0.5	Discussed structural issues with Sullivan and Cromwell and Alvarez. Attendees: David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Andy Dubroff, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi, Andrey Ulyanenko (Alvarez & Marsal), Christopher Howe (Alvarez & Marsal)	\$825.00	\$412.50
Jayanthi,Lakshmi	Senior Manager	12/9/2022	US International	0.5	Discussed structural issues with Sullivan and Cromwell and Alvarez. Attendees: David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Andy Dubroff, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi, Andrey Ulyanenko (Alvarez & Marsal), Christopher Howe (Alvarez & Marsal)	\$650.00	\$325.00
Yen,Jason	National Partner/Principal	12/11/2022	US International	1.0	Analyze historic structural issues for international reporting	\$990.00	\$990.00
Karan,Anna Suncheuri	Staff	12/12/2022	US International	3.0	FTX International Tax Services: Research for classification of crypto under section 1058	\$225.00	\$675.00

US International Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Raulli,Lindsay Elizabeth	Senior Manager	12/12/2022	US International	1.0	Research and drafting of internal memo for documentation on the classification of cryptocurrency lending (taxable / non-taxable).	\$650.00	\$650.00
Yen,Jason	National Partner/Principal	12/12/2022	US International	0.9	Analyze certain income and deduction tax technical issues	\$990.00	\$891.00
Karan,Anna Suncheuri	Staff	12/13/2022	US International	0.4	FTX International Tax Services- Internal call with A. Karan, L. Raulli about international tax return form review	\$225.00	\$90.00
Karan,Anna Suncheuri	Staff	12/13/2022	US International	2.8	FTX International Tax Services- review of all the tax returns for all international information	\$225.00	\$630.00
Raulli,Lindsay Elizabeth	Senior Manager	12/13/2022	US International	4.0	FTX - Review of prior year tax returns	\$650.00	\$2,600.00
Chebar,Johana	Senior	12/14/2022	US International	0.5	Internal discussion with Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Lindsay Raulli, Johana Chebar outlining the deliverables required from an international tax perspective and discussing which person is responsible for each deliverable.	\$395.00	\$197.50
Karan,Anna Suncheuri	Staff	12/14/2022	US International	0.5	Internal discussion with Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Lindsay Raulli, Johana Chebar outlining the deliverables required from an international tax perspective and discussing which person is responsible for each deliverable.	\$225.00	\$112.50
Karan,Anna Suncheuri	Staff	12/14/2022	US International	1.3	FTX International Tax Services- international form reviews of tax returns	\$225.00	\$292.50
Karan,Anna Suncheuri	Staff	12/14/2022	US International	2.3	FTX International Tax Services- putting together the international tax slides for PowerPoint deliverable.	\$225.00	\$517.50
Raulli,Lindsay Elizabeth	Senior Manager	12/14/2022	US International	2.5	FTX - Continued review of prior year tax returns	\$650.00	\$1,625.00
Karan,Anna Suncheuri	Staff	12/15/2022	US International	0.3	FTX International Tax Services- call with L. Raulli, A. Karan and L. Lovelace about crypto lending classification and research	\$225.00	\$67.50
Raulli,Lindsay Elizabeth	Senior Manager	12/15/2022	US International	2.0	FTX - Section 1058 Research on Crypto Lending	\$650.00	\$1,300.00
Karan,Anna Suncheuri	Staff	12/16/2022	US International	1.2	FTX International Tax Services- research of section 512 for characterization of crypto	\$225.00	\$270.00
Raulli,Lindsay Elizabeth	Senior Manager	12/16/2022	US International	0.5	FTX - Continued Review Section 1058 Research on Crypto Lending	\$650.00	\$325.00
Karan,Anna Suncheuri	Staff	12/16/2022	US International	0.5	Discussed the classification of cryptocurrency and what source could be possibly cited. Attendees: Matthew Stevens, Lindsay Raulli, Lauren Lovelace, Anna Karan and Lakshmi Jayanthi	\$225.00	\$112.50

US International Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Karan,Anna Suncheuri	Staff	12/17/2022	US International	0.7	FTX International Tax Services- create excel summarizing main income statement items for all the international entities	\$225.00	\$157.50
Karan,Anna Suncheuri	Staff	12/18/2022	US International	1.3	FTX International Tax Services- Finishing up the excel summary of income statement items for all the international entities	\$225.00	\$292.50
Jayanthi,Lakshmi	Senior Manager	12/19/2022	US International	1.8	Preparation for the internal transfer pricing call to discuss various TP issues and International Tax Services implications on certain prior period transactions	\$650.00	\$1,170.00
Lovelace,Lauren	Partner/Principal	12/19/2022	US International	0.5	Internal call to discuss the transfer pricing implications and what the transfer pricing team had determined were the outstanding issues from the information we received from the client. Including discussions on the intercompany loans and the agreements in place between the various entities and International Tax Services shareholders. Donna McComber, David Katsnelson, Thomas Shea, Lakshmi Jayanthi, Doug Bailey, Lauren Lovelace, Lindsay Raulli	\$825.00	\$412.50
Raulli,Lindsay Elizabeth	Senior Manager	12/19/2022	US International	0.5	Internal call to discuss the transfer pricing implications and what the transfer pricing team had determined were the outstanding issues from the information we received from the client. Including discussions on the intercompany loans and the agreements in place between the various entities and International Tax Services shareholders. Donna McComber, David Katsnelson, Thomas Shea, Lakshmi Jayanthi, Doug Bailey, Lauren Lovelace, Lindsay Raulli	\$650.00	\$325.00
Jayanthi,Lakshmi	Senior Manager	12/19/2022	US International	0.5	Internal call to discuss the transfer pricing implications and what the transfer pricing team had determined were the outstanding issues from the information we received from the client. Including discussions on the intercompany loans and the agreements in place between the various entities and International Tax Services shareholders. Donna McComber, David Katsnelson, Thomas Shea, Lakshmi Jayanthi, Doug Bailey, Lauren Lovelace, Lindsay Raulli	\$650.00	\$325.00

US International Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Lovelace,Lauren	Partner/Principal	12/20/2022	US International	0.5	Internal Call to walk through FTX's general ledger and determine where the income and expenses were sourced to. In addition, determine how the income was treated and what loans were made to related parties and shareholders. Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Lindsay Raulli, Johana Chebar	\$825.00	\$412.50
Lovelace,Lauren	Partner/Principal	12/20/2022	US International	0.5	Internal call regarding tax technical treatment of certain income and deduction items for both current and previous filing periods. Attendees: Lakshmi Jayanthi, Thomas Shea, Matthew Stevens, Lauren Lovelace, Doug Bailey, James Scott, Lindsay Raulli	\$825.00	\$412.50
Raulli,Lindsay Elizabeth	Senior Manager	12/20/2022	US International	0.5	Internal Call to walk through FTX's general ledger and determine where the income and expenses were sourced to. In addition, determine how the income was treated and what loans were made to related parties and shareholders. Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Lindsay Raulli, Johana Chebar	\$650.00	\$325.00
Raulli,Lindsay Elizabeth	Senior Manager	12/20/2022	US International	0.5	Internal call regarding tax technical treatment of certain income and deduction items for both current and previous filing periods. Attendees: Lakshmi Jayanthi, Thomas Shea, Matthew Stevens, Lauren Lovelace, Doug Bailey, James Scott, Lindsay Raulli	\$650.00	\$325.00
Raulli,Lindsay Elizabeth	Senior Manager	12/20/2022	US International	1.0	Review of documentation in the Box related to IP and tax returns for potential intercompany payments in relation to IP.	\$650.00	\$650.00
Jayanthi,Lakshmi	Senior Manager	12/20/2022	US International	1.0	Global kick-off meeting (Americas & Europe Middle East India & Asia) for non-us compliance workstreams including topics on next steps for due diligence, available documentation, FTX contacts, escalations and next steps. Attendees: D. Hammon, T. Shea, T. Knoeller, L. Jayanthi, K. Staromiejska, A. Farrar; Non-US Attendees: non-US service tower lead	\$650.00	\$650.00
Jayanthi,Lakshmi	Senior Manager	12/20/2022	US International	0.5	Internal Call to walk through FTX's general ledger and determine where the income and expenses were sourced to. In addition, determine how the income was treated and what loans were made to related parties and shareholders. with Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Lindsay Raulli, Johana Chebar	\$650.00	\$325.00

US International Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Jayanthi,Lakshmi	Senior Manager	12/20/2022	US International	0.5	Internal call regarding tax technical treatment of certain income and deduction items for both current and previous filing periods. Attendees: Lakshmi Jayanthi, Thomas Shea, Matthew Stevens, Lauren Lovelace, Doug Bailey, James Scott, Lindsay Raulli	\$650.00	\$325.00
Chebar,Johana	Senior	12/20/2022	US International	0.5	Internal Call to walk through FTX's general ledger and determine where the income and expenses were sourced to. In addition, determine how the income was treated and what loans were made to related parties and shareholders. with Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Lindsay Raulli, Johana Chebar	\$395.00	\$197.50
Yen,Jason	National Partner/Principal	12/21/2022	US International	1.1	Analyze historic structural issues for international reporting	\$990.00	\$1,089.00
Raulli,Lindsay Elizabeth	Senior Manager	12/21/2022	US International	1.5	Analyze historic structural issues for international reporting	\$650.00	\$975.00
Dubroff,Andy	Managing Director	12/21/2022	US International	0.5	Call to discuss FTX claim on intercompany funding. Attendees: Lauren Lovelace, Matthew Stevens, Andy Dubroff, Doug Bailey, Tom Shea, Lakshmi Jayanthi	\$775.00	\$387.50
Jayanthi,Lakshmi	Senior Manager	12/21/2022	US International	0.5	Call to discuss FTX claim on intercompany funding. Attendees: Lauren Lovelace, Matthew Stevens, Andy Dubroff, Doug Bailey, Tom Shea, Lakshmi Jayanthi	\$650.00	\$325.00
Jayanthi,Lakshmi	Senior Manager	12/21/2022	US International	2.7	Research in preparation for the call to discuss the worthless stock deduction. This included reviewing the tax returns in the Box, looking up case law in Checkpoint and any regulations that speak to the facts at hand and could be applied.	\$650.00	\$1,755.00
Jayanthi,Lakshmi	Senior Manager	12/22/2022	US International	1.0	Meeting to discuss federal corporate tax issues for West Realm. Attendees: Doug Bailey, Tom Shea, Jim Scott, Bryon Christensen, Lauren Lovelace, Lakshmi Jayanthi	\$650.00	\$650.00
Lovelace,Lauren	Partner/Principal	12/22/2022	US International	1.0	Meeting to discuss federal corporate tax issues for West Realm. Attendees: Doug Bailey, Tom Shea, Jim Scott, Bryon Christensen, Lauren Lovelace, Lakshmi Jayanthi	\$825.00	\$825.00
Raulli,Lindsay Elizabeth	Senior Manager	12/22/2022	US International	0.5	Analyze historic structural issues for international reporting	\$650.00	\$325.00

US International Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Jayanthi,Lakshmi	Senior Manager	12/22/2022	US International	1.0	Call with Sullivan and Cromwell and Alvarez regarding the classification of cryptocurrency. Attendees: David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Thomas Shea, James Scott	\$650.00	\$650.00
Jayanthi,Lakshmi	Senior Manager	12/23/2022	US International	1.0	Discussions with Sullivan & Cromwell and Alvarez & Marsal on corporate tax matters. L. Lovelace, D. Hariton (Sullivan & Cromwell), B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Scott, D. Bailey, M. Stevens, A. Vlasenko, K. Schulte (FTX), B. Christensen	\$650.00	\$650.00
Lovelace,Lauren	Partner/Principal	12/23/2022	US International	1.0	Discussions with Sullivan & Cromwell and Alvarez & Marsal on corporate tax matters. L. Lovelace, D. Hariton (Sullivan & Cromwell), B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Scott, D. Bailey, M. Stevens, A. Vlasenko, K. Schulte (FTX), B. Christensen	\$825.00	\$825.00
Jayanthi,Lakshmi	Senior Manager	12/23/2022	US International	4.1	Analyze historic structural issues for international reporting	\$650.00	\$2,665.00
Total				96.3			\$63,577.50

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Shea JR,Thomas M	Partner/Principal	11/28/2022	US Income Tax	0.2	Discussion with J. Ray re: EY tax capabilities and ability to meet Company needs	\$825.00	\$165.00
Shea JR,Thomas M	Partner/Principal	11/28/2022	US Income Tax	0.4	Response to Alvarez & Marsal re: tax progress update	\$825.00	\$330.00
Shea JR,Thomas M	Partner/Principal	11/28/2022	US Income Tax	0.7	Global Compliance and Reporting, Payroll, and Project Management Office kick-off call with K. Staromiejska, K. Lowery, T. Knoeller, A Farrar, T. Shea	\$825.00	\$577.50
Shea JR,Thomas M	Partner/Principal	11/28/2022	US Income Tax	0.9	International Tax kick-off call with D. Bailey, L. Lovelace	\$825.00	\$742.50
Shea JR,Thomas M	Partner/Principal	11/28/2022	US Income Tax	1.3	client/engagement scoping and contracting call with S. Beattie, S. Meyer, L. Oliver	\$825.00	\$1,072.50
Shea JR,Thomas M	Partner/Principal	11/28/2022	US Income Tax	1.0	Call with Alvarez & Marsal to discuss data warehouse, what information is housed in the warehouse currently and what additional information would be needed. Chris Howe (Alvarez & Marsal), Ed Mosley (Alvarez & Marsal), Tom Shea, Doug Bailey, Kinga Staromiejska, Lauren Lovelace	\$825.00	\$825.00
Shea JR,Thomas M	Partner/Principal	11/29/2022	US Income Tax	0.3	Coordination with Hong Kong Team re: client onboarding and project scoping	\$825.00	\$247.50
Shea JR,Thomas M	Partner/Principal	11/29/2022	US Income Tax	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal discussing Japan loan with David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Doug Bailey, Lauren Lovelace and Thomas Shea, Lakshmi Jayanthi	\$825.00	\$412.50
Shea JR,Thomas M	Partner/Principal	11/29/2022	US Income Tax	0.8	call discussing certain third party transaction. T. Shea, A. Dubroff, D. Bailey, L. Lovelace, L. Jayanthi	\$825.00	\$660.00
Shea JR,Thomas M	Partner/Principal	11/29/2022	US Income Tax	0.9	Preparation of priority tax workstreams and subject matter teams summary for Alvarez & Marsal and Sullivan & Cromwell review	\$825.00	\$742.50
Shea JR,Thomas M	Partner/Principal	11/29/2022	US Income Tax	1.2	call discussing project management with A. Farrar, P. Ash	\$825.00	\$990.00
Shea JR,Thomas M	Partner/Principal	11/29/2022	US Income Tax	0.5	Call to discuss historic tax filings. Lakshmi Jayanthi, Lauren Lovelace, Tom Shea, Jim Scott, Doug Bailey, Andy Dubroff	\$825.00	\$412.50
Scott,James	Client Serving Contractor	11/29/2022	US Income Tax	0.5	Call to discuss historic tax filings. Lakshmi Jayanthi, Lauren Lovelace, Tom Shea, Jim Scott, Doug Bailey, Andy Dubroff	\$600.00	\$300.00
Shea JR,Thomas M	Partner/Principal	11/30/2022	US Income Tax	0.5	Call concerning historic federal tax filings. Attendees: Philip Gall, Andy Dubroff, James Scott, Doug Bailey, Lauren Lovelace, Thomas Shea, Lakshmi Jayanthi and Chris Mayer-Dempsey	\$825.00	\$412.50

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Shea JR,Thomas M	Partner/Principal	11/30/2022	US Income Tax	0.9	Preparation of priority tax workstreams and subject matter teams summary for Alvarez & Marsal and Sullivan & Cromwell review	\$825.00	\$742.50
Shea JR,Thomas M	Partner/Principal	11/30/2022	US Income Tax	1.1	Review and edits to Tax Workstream Status tracker	\$825.00	\$907.50
Scott,James	Client Serving Contractor	11/30/2022	US Income Tax	0.5	Call concerning historic federal tax filings. Attendees: Philip Gall, Andy Dubroff, James Scott, Doug Bailey, Lauren Lovelace, Thomas Shea, Lakshmi Jayanthi and Chris Mayer-Dempsey	\$600.00	\$300.00
Scott,James	Client Serving Contractor	11/30/2022	US Income Tax	1.0	[11.30.22] Meeting regarding project management kick-off calls including discussion of priority workstreams with primary team leads, and Project Management Office updates to be reported to FTX executives. Attendees: A. Farrar, J. Scott, T. Shea, P. Ash, T. Knoeller, K. Lowery, K. Staromiejska	\$600.00	\$600.00
Shea JR,Thomas M	Partner/Principal	11/30/2022	US Income Tax	1.0	[11.30.22] Meeting regarding project management kick-off calls including discussion of priority workstreams with primary team leads, and Project Management Office updates to be reported to FTX executives. Attendees: A. Farrar, J. Scott, T. Shea, P. Ash, T. Knoeller, K. Lowery, K. Staromiejska	\$825.00	\$825.00
Shea JR,Thomas M	Partner/Principal	12/1/2022	US Income Tax	0.5	State & local kick-off call with T. Shea, M. Musano, W. Bieganski	\$825.00	\$412.50
Shea JR,Thomas M	Partner/Principal	12/1/2022	US Income Tax	0.6	Transfer pricing kick-off call with T. Shea, A. Bost, D. D. Yanavitski	\$825.00	\$495.00
Shea JR,Thomas M	Partner/Principal	12/1/2022	US Income Tax	0.6	Meeting re: Accounting Leadership Update R. Gordon (Alvarez & Marsal), C. Broskay (Alvarez & Marsal), C. Howe (Alvarez & Marsal), M. Cilia (FTX), J. Sequeira (Alvarez & Marsal)	\$825.00	\$495.00
Shea JR,Thomas M	Partner/Principal	12/1/2022	US Income Tax	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal discussing corporate tax losses. David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Doug Bailey, Lauren Lovelace, Chris Howe (Alvarez & Marsal), Thomas Shea, Lakshmi Jayanthi	\$825.00	\$412.50
Shea JR,Thomas M	Partner/Principal	12/1/2022	US Income Tax	0.7	Hong Kong kick-off call with T. Shea, P. Ho, M. Lam, P. Ash, A. Farrar, K. Staromiejska, L. Jayanthi, T. Knoeller, L. Lovelace	\$825.00	\$577.50
Shea JR,Thomas M	Partner/Principal	12/1/2022	US Income Tax	0.7	Meeting re: 1099 Overview discussion with Chief Financial Officer L. Lovelace, K. Pawa, D. Bailey, M. Cilia (FTX)	\$825.00	\$577.50
Shea JR,Thomas M	Partner/Principal	12/1/2022	US Income Tax	0.8	client/engagement scoping and contracting call with T. Shea, A. Tabak, N. Sanders, B. Marzziotti, S. Meyer, N. Siddiqui	\$825.00	\$660.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Shea JR,Thomas M	Partner/Principal	12/1/2022	US Income Tax	0.5	Meeting with J. Jackel, T. Shea, T. Ferris, U. Benjamin, TJ Nichol re information reporting and withholding matters.	\$825.00	\$412.50
Shea JR,Thomas M	Partner/Principal	12/1/2022	US Income Tax	1.7	Call re: Foreign Compliance kick-off with Alvarez & Marsal and EY - C. Howe (Alvarez & Marsal), K. Schultea (FTX), K. Staromiejska, C. Kotarba (Alvarez & Marsal), B. Parker (Alvarez & Marsal), T. Knoeller, A. Ulyanenko (Alvarez & Marsal)	\$825.00	\$1,402.50
Berman,Jake	Senior Manager	12/1/2022	US Income Tax	0.2	Payroll/Billing Discussion with FTX and T Shea	\$650.00	\$130.00
Berman,Jake	Senior Manager	12/1/2022	US Income Tax	0.4	Internal discussion with EY Transfer Pricing team to share details of FTX diligence engagement	\$650.00	\$260.00
Shea JR,Thomas M	Partner/Principal	12/1/2022	US Income Tax	0.4	Accounting workstream review discussion with T Shea, J Sequeira (Alvarez & Marsal)	\$825.00	\$330.00
Berman,Jake	Senior Manager	12/1/2022	US Income Tax	0.4	Accounting workstream review discussion with T Shea, J Sequeira (Alvarez & Marsal)	\$650.00	\$260.00
Shea JR,Thomas M	Partner/Principal	12/1/2022	US Income Tax	1.1	Discussion around international tax concepts for FTX diligence analysis with L Lovelace, D Bailey, T Shea, K Jacobs (Alvarez & Marsal), B Seaway (Alvarez & Marsal)	\$825.00	\$907.50
Berman,Jake	Senior Manager	12/1/2022	US Income Tax	1.1	Discussion around international tax concepts for FTX diligence analysis with L Lovelace, D Bailey, T Shea, K Jacobs (Alvarez & Marsal), B Seaway (Alvarez & Marsal)	\$650.00	\$715.00
Berman,Jake	Senior Manager	12/1/2022	US Income Tax	3.2	Review of West Realm Shires 2021 Tax returns and workpapers	\$650.00	\$2,080.00
Shea JR,Thomas M	Partner/Principal	12/1/2022	US Income Tax	0.6	[12.01.22] Meeting regarding updates on workstreams in scope, available information, information obtained from Alvarez & Marsal. Attendees: P. Ash, T. Shea, M. Lam, J. Scott, A. Farrar, K. Staromiejska, L. Jayanth	\$825.00	\$495.00
Scott,James	Client Serving Contractor	12/1/2022	US Income Tax	0.6	[12.01.22] Meeting regarding updates on workstreams in scope, available information, information obtained from Alvarez & Marsal. Attendees: P. Ash, T. Shea, M. Lam, J. Scott, A. Farrar, K. Staromiejska, L. Jayanth	\$600.00	\$360.00
Scott,James	Client Serving Contractor	12/1/2022	US Income Tax	1.1	call with M. Musano, T Shea, J Scott and W Bieganski to review the facts and scope; review preliminary documents.	\$600.00	\$660.00
Shea JR,Thomas M	Partner/Principal	12/2/2022	US Income Tax	0.7	Valued Added Tax kick-off call with A. Cotopoulos, K. Staromiejska, K. Madhok, T. Knoeller, and T. Shea	\$825.00	\$577.50
Shea JR,Thomas M	Partner/Principal	12/2/2022	US Income Tax	0.8	Email review of Tax Tracker report inputs	\$825.00	\$660.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Shea JR,Thomas M	Partner/Principal	12/2/2022	US Income Tax	0.9	Discussed mark to market treatment by the various FTX entities. Attendees: Matthew Stevens, Doug Bailey, Lauren Lovelace, Thomas Shea, Lakshmi Jayanthi	\$825.00	\$742.50
Scott,James	Client Serving Contractor	12/2/2022	US Income Tax	0.9	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$600.00	\$540.00
Shea JR,Thomas M	Partner/Principal	12/2/2022	US Income Tax	0.9	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$825.00	\$742.50
Shea JR,Thomas M	Partner/Principal	12/2/2022	US Income Tax	1.1	Bi-weekly meeting: 12.2 meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$907.50
Berman,Jake	Senior Manager	12/2/2022	US Income Tax	1.1	Bi-weekly meeting: 12.2 meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$715.00
Berman,Jake	Senior Manager	12/2/2022	US Income Tax	3.1	Review of Paper Bird and FTX Trading 2021 tax return and workpapers	\$650.00	\$2,015.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Scott,James	Client Serving Contractor	12/2/2022	US Income Tax	1.1	Bi-weekly meeting: 12.2 meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$600.00	\$660.00
Berman,Jake	Senior Manager	12/2/2022	US Income Tax	0.9	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$650.00	\$585.00
Berman,Jake	Senior Manager	12/3/2022	US Income Tax	1.1	Review and Diligence Review of Tax workpapers for 2021 for Paper Bird and related international filings	\$650.00	\$715.00
Berman,Jake	Senior Manager	12/3/2022	US Income Tax	1.4	Diligence and review of Clifton Bay federal tax return information	\$650.00	\$910.00
Berman,Jake	Senior Manager	12/3/2022	US Income Tax	2.7	Review and Diligence Review of Paper Bird Federal Return for 2021	\$650.00	\$1,755.00
Shea JR,Thomas M	Partner/Principal	12/3/2022	US Income Tax	0.4	FTX call with A. Bost, T. Shea to discuss urgent request to cross-check data and summarize for the ad hoc request for an exec summary for John Ray's congressional testimony	\$825.00	\$330.00
Shea JR,Thomas M	Partner/Principal	12/4/2022	US Income Tax	0.3	Coordination with Seychelles resources re: client onboarding and project scoping	\$825.00	\$247.50
Shea JR,Thomas M	Partner/Principal	12/4/2022	US Income Tax	0.7	Review and edits to latest Tax workstream tracker for Alvarez & Marsal/group meetings	\$825.00	\$577.50
Shea JR,Thomas M	Partner/Principal	12/4/2022	US Income Tax	1.1	Weekend Request Discussions with T Shea, J Scott, A Ulyanenko (Alvarez and Marsal), C Howe (Alvarez and Marsal)	\$825.00	\$907.50
Shea JR,Thomas M	Partner/Principal	12/4/2022	US Income Tax	2.2	Coordination with Transfer Pricing team, review of, proposed edits, and follow-ups re: Intercompany loan summary provided to Alvarez & Marsal for congressional testimony	\$825.00	\$1,815.00
Berman,Jake	Senior Manager	12/4/2022	US Income Tax	1.1	Weekend Request Discussions with T Shea, J Scott, A Ulyanenko (Alvarez and Marsal), C Howe (Alvarez and Marsal)	\$650.00	\$715.00
Berman,Jake	Senior Manager	12/4/2022	US Income Tax	3.8	Review of previously filed returns/workpapers for Alameda Research LLC	\$650.00	\$2,470.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Shea JR,Thomas M	Partner/Principal	12/4/2022	US Income Tax	0.5	call with A. Bost, T. Shea, D. Yanavitski, D. Katsnelson, O. Hall, S. Canale to discuss expectations and explain requirements on loans and financing in preparation for John Hays congressional testimony	\$825.00	\$412.50
Shea JR,Thomas M	Partner/Principal	12/5/2022	US Income Tax	0.4	Written communications with EY tax technology team re: potential FTX tax reporting opportunities (customer reporting/1099 etc.)	\$825.00	\$330.00
Shea JR,Thomas M	Partner/Principal	12/5/2022	US Income Tax	0.4	Communication to R. Perubhatla (FTX) and K. Ramanathan (Alvarez & Marsal) regarding progress on Digital assets and potential EY involvement	\$825.00	\$330.00
Shea JR,Thomas M	Partner/Principal	12/5/2022	US Income Tax	0.5	Prepared conflict analysis communication to tax leadership	\$825.00	\$412.50
Shea JR,Thomas M	Partner/Principal	12/5/2022	US Income Tax	0.6	Tax Update for Alvarez & Marsal as part of Executive Reporting into John Ray (FTX) and FTX Leadership	\$825.00	\$495.00
Shea JR,Thomas M	Partner/Principal	12/5/2022	US Income Tax	0.7	Written communications to EY information reporting re: 1099-MISC involvement and next steps	\$825.00	\$577.50
Shea JR,Thomas M	Partner/Principal	12/5/2022	US Income Tax	0.7	Review of State and Local Tax issues/priority list and follow-up with team	\$825.00	\$577.50
Shea JR,Thomas M	Partner/Principal	12/5/2022	US Income Tax	0.8	Written communications to EY domestic team regarding core focus items as communicated by FTX leadership	\$825.00	\$660.00
Shea JR,Thomas M	Partner/Principal	12/5/2022	US Income Tax	0.6	Bi-weekly meeting: [12/5/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$495.00
Berman,Jake	Senior Manager	12/5/2022	US Income Tax	2.7	Review and due diligence of Paper Bird 2021 Federal Tax Return workpapers along with related international entities	\$650.00	\$1,755.00
Berman,Jake	Senior Manager	12/5/2022	US Income Tax	4.1	Review Alameda transactional detail	\$650.00	\$2,665.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Berman,Jake	Senior Manager	12/5/2022	US Income Tax	0.6	Bi-weekly meeting: [12/5/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$390.00
Shea JR,Thomas M	Partner/Principal	12/5/2022	US Income Tax	0.9	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$825.00	\$742.50
Scott,James	Client Serving Contractor	12/5/2022	US Income Tax	0.6	Bi-weekly meeting: [12/5/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$600.00	\$360.00
Scott,James	Client Serving Contractor	12/5/2022	US Income Tax	0.9	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$600.00	\$540.00
Berman,Jake	Senior Manager	12/5/2022	US Income Tax	0.9	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$650.00	\$585.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Scott,James	Client Serving Contractor	12/5/2022	US Income Tax	1.0	Call with Sullivan and Cromwell and Alvarez to discuss federal tax matters in bankruptcy. David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Doug Bailey, Lauren Lovelace, Chris Howe (Alvarez & Marsal), James Scott, Matthew Steven, Lakshmi Jayanthi	\$600.00	\$600.00
Shea JR,Thomas M	Partner/Principal	12/5/2022	US Income Tax	0.8	Status call with M. Musano, Polly W Ash; Thomas M Shea ; Kristie L Lowery ; Lauren Lovelace ; Anne Bost ; Walter Bieganski; et al with respect to identifying tax technical issues.	\$825.00	\$660.00
Shea JR,Thomas M	Partner/Principal	12/6/2022	US Income Tax	0.5	Discussions around FTX legacy preparer with B. Marzziotti and J. Scott	\$825.00	\$412.50
Shea JR,Thomas M	Partner/Principal	12/6/2022	US Income Tax	0.5	Discussion of applicability of certain prior period elections and other potential tax implications. Attendees: Matthew Stevens, Matthew Musano, Walter Bieganski, Doug Bailey, Lauren Lovelace, James Scott, Andy Dubroff, Thomas Shea, Lakshmi Jayanthi	\$825.00	\$412.50
Shea JR,Thomas M	Partner/Principal	12/6/2022	US Income Tax	0.3	Discussion with EY controversy specialist, J Dilorio, T Shea, and J Scott regarding FTX bankruptcy proceedings	\$825.00	\$247.50
Berman,Jake	Senior Manager	12/6/2022	US Income Tax	0.2	Review of 2020 Alameda Tax return workpapers	\$650.00	\$130.00
Berman,Jake	Senior Manager	12/6/2022	US Income Tax	0.3	Discussion with EY controversy specialist, J Dilorio, T Shea, and J Scott regarding FTX bankruptcy proceedings	\$650.00	\$195.00
Shea JR,Thomas M	Partner/Principal	12/6/2022	US Income Tax	0.4	Discuss structural transactions and international/transaction tax implications with T. Shea, J. Berman L. Lovelace, D. Bailey	\$825.00	\$330.00
Berman,Jake	Senior Manager	12/6/2022	US Income Tax	0.4	Discuss structural transactions and international/transaction tax implications with T. Shea, J. Berman L. Lovelace, D. Bailey	\$650.00	\$260.00
Berman,Jake	Senior Manager	12/6/2022	US Income Tax	3.6	FTX - Review of Alameda 2021 Tax Return	\$650.00	\$2,340.00
Shea JR,Thomas M	Partner/Principal	12/6/2022	US Income Tax	0.7	Call with T Shea, M. Musano and the broad team at end of day to report out various workstreams current progress	\$825.00	\$577.50
Scott,James	Client Serving Contractor	12/7/2022	US Income Tax	0.4	Review of email documenting intercompany items for Andrey Ulyanenko at Alvarez	\$600.00	\$240.00
Scott,James	Client Serving Contractor	12/7/2022	US Income Tax	0.3	Work completed on 12/3/22. Employee code created on 12/7/22. Initial request by Alvarez of intercompany transactions	\$600.00	\$180.00
Scott,James	Client Serving Contractor	12/7/2022	US Income Tax	1.7	3.4 Hrs travel time, billed at 50% time: Travel Raleigh Durham to New York LaGuardia	\$600.00	\$1,020.00
Scott,James	Client Serving Contractor	12/7/2022	US Income Tax	1.1	Prepared EY tax service line leaders report	\$600.00	\$660.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Scott,James	Client Serving Contractor	12/7/2022	US Income Tax	0.3	Review of tax tracker report inputs by service line for bi-weekly client call	\$600.00	\$180.00
Scott,James	Client Serving Contractor	12/7/2022	US Income Tax	2.4	Identification through calls and emails with Parthenon of restructuring resources for Europe, Caribbean, and Asia Pac regions	\$600.00	\$1,440.00
Scott,James	Client Serving Contractor	12/7/2022	US Income Tax	1.1	Stock acquisition background doc review	\$600.00	\$660.00
Scott,James	Client Serving Contractor	12/7/2022	US Income Tax	1.3	Review analysis of investor transaction	\$600.00	\$780.00
Scott,James	Client Serving Contractor	12/7/2022	US Income Tax	0.6	Review output from Project Management Office meeting for tax items	\$600.00	\$360.00
Scott,James	Client Serving Contractor	12/7/2022	US Income Tax	2.8	Review of documents in repository for tax data	\$600.00	\$1,680.00
Scott,James	Client Serving Contractor	12/7/2022	US Income Tax	3.2	Review Alameda transactional detail	\$600.00	\$1,920.00
Scott,James	Client Serving Contractor	12/7/2022	US Income Tax	0.7	Digital asset transaction review	\$600.00	\$420.00
Scott,James	Client Serving Contractor	12/7/2022	US Income Tax	1.3	Review Alameda transactional detail	\$600.00	\$780.00
Scott,James	Client Serving Contractor	12/7/2022	US Income Tax	0.6	Project Management Office meeting attendance 0.6	\$600.00	\$360.00
Scott,James	Client Serving Contractor	12/7/2022	US Income Tax	1.2	Tax document review Robert Lee Associates	\$600.00	\$720.00
Shea JR,Thomas M	Partner/Principal	12/7/2022	US Income Tax	0.4	Follow-up with S. Beattie regarding potential conflict checks	\$825.00	\$330.00
Shea JR,Thomas M	Partner/Principal	12/7/2022	US Income Tax	0.5	Meeting re: potential conflicts with other engagement opps K. Hutchison, S. Edel, B. Richards, S. Deakarajen, J. Scott	\$825.00	\$412.50
Shea JR,Thomas M	Partner/Principal	12/7/2022	US Income Tax	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal discussing corporate structural issues. David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Lauren Lovelace, Doug Bailey, Lakshmi Jayanthi, Thomas Shea, James Scott, Jason Yen, Andy Dubroff	\$825.00	\$412.50
Shea JR,Thomas M	Partner/Principal	12/7/2022	US Income Tax	0.8	Email correspondence with Info Reporting (TJ Nichol and Payroll teams(Kristie Lowery/ Kaitlin Wrenn) re: 1099 workstreams	\$825.00	\$660.00
Shea JR,Thomas M	Partner/Principal	12/7/2022	US Income Tax	1.2	Review, feedback and follow-ups on tax issues/workstream tracker	\$825.00	\$990.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Scott,James	Client Serving Contractor	12/7/2022	US Income Tax	0.5	Bi-weekly meeting: [12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$600.00	\$300.00
Berman,Jake	Senior Manager	12/7/2022	US Income Tax	2.1	Creation of entity listing of all tax return filings for diligence purposes	\$650.00	\$1,365.00
Berman,Jake	Senior Manager	12/7/2022	US Income Tax	0.5	Bi-weekly meeting: [12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$325.00
Shea JR,Thomas M	Partner/Principal	12/7/2022	US Income Tax	0.5	Bi-weekly meeting: [12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$412.50

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Scott,James	Client Serving Contractor	12/7/2022	US Income Tax	0.5	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, K. Lowery, J. Scott, T. Shea	\$600.00	\$300.00
Scott,James	Client Serving Contractor	12/7/2022	US Income Tax	0.6	Prep for mtg with K. Schultea (FTX) and M. Cilia (FTX) update on Tax project status	\$600.00	\$360.00
Shea JR,Thomas M	Partner/Principal	12/7/2022	US Income Tax	0.5	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, K. Lowery, J. Scott, T. Shea	\$825.00	\$412.50
Scott,James	Client Serving Contractor	12/7/2022	US Income Tax	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal discussing corporate structural issues. David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Lauren Lovelace, Doug Bailey, Lakshmi Jayanthi, Thomas Shea, James Scott, Jason Yen, Andy Dubroff	\$600.00	\$300.00
Berman,Jake	Senior Manager	12/7/2022	US Income Tax	0.5	Internal call to discuss additional documents needed and reviewed some of the financial statement entries. Meeting attendees: M. Musano, J. Berman, E. Hall, J. Jimenez, W. Bieganski	\$650.00	\$325.00
Scott,James	Client Serving Contractor	12/8/2022	US Income Tax	0.3	EY/Alvarez Project Management Office output	\$600.00	\$180.00
Scott,James	Client Serving Contractor	12/8/2022	US Income Tax	0.5	Discussed tax technical implications of certain cash transactions for FTX. Attendees: Lakshmi Jayanthi, Doug Bailey, Sherilyn Chan, Taisuke Hamano, Thomas Shea, Lauren Lovelace, James Scott, Clement Lim	\$600.00	\$300.00
Scott,James	Client Serving Contractor	12/8/2022	US Income Tax	1.1	Develop list of requested data from legacy tax provider Robert Lee	\$600.00	\$660.00
Scott,James	Client Serving Contractor	12/8/2022	US Income Tax	0.4	Review Form 1099MISC information reporting scope	\$600.00	\$240.00
Scott,James	Client Serving Contractor	12/8/2022	US Income Tax	2.2	Review Alameda transactional detail	\$600.00	\$1,320.00
Scott,James	Client Serving Contractor	12/8/2022	US Income Tax	0.8	Prepared EY Tax Lead report out for update and actions to be shared with workstreams	\$600.00	\$480.00
Scott,James	Client Serving Contractor	12/8/2022	US Income Tax	1.5	3hrs travel time, billed at 50% time: New York LaGuardia to Raleigh Durham	\$600.00	\$900.00
Scott,James	Client Serving Contractor	12/8/2022	US Income Tax	0.7	Review list of requested data from Robert Lee Associates, legacy tax preparer	\$600.00	\$420.00
Scott,James	Client Serving Contractor	12/8/2022	US Income Tax	0.8	Review Alameda transactional detail	\$600.00	\$480.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Scott,James	Client Serving Contractor	12/8/2022	US Income Tax	0.7	Review 2019-2021 filed tax returns for Alameda	\$600.00	\$420.00
Scott,James	Client Serving Contractor	12/8/2022	US Income Tax	0.6	Assist in preparing list of liquidator resources for requested jurisdictions	\$600.00	\$360.00
Scott,James	Client Serving Contractor	12/8/2022	US Income Tax	0.9	Bi-weekly update call with FTX leadership K Schultea, M Cilia	\$600.00	\$540.00
Shea JR,Thomas M	Partner/Principal	12/8/2022	US Income Tax	0.6	Meeting re: potential conflicts with other engagement opps B. Richards, S. Beattie, J. Scott	\$825.00	\$495.00
Shea JR,Thomas M	Partner/Principal	12/8/2022	US Income Tax	0.5	Meeting with J. Jackel, T. Shea, T. Ferris, U. Benjamin, TJ Nichol re information reporting and withholding matters.	\$825.00	\$412.50
Shea JR,Thomas M	Partner/Principal	12/8/2022	US Income Tax	0.9	Call and follow-up communications re: Tax workstream lead alignment discussion with C. Howe (Alvarez & Marsal)	\$825.00	\$742.50
Berman,Jake	Senior Manager	12/8/2022	US Income Tax	4.6	Review of 2020 workpapers for Alameda and West Realm Shires	\$650.00	\$2,990.00
Scott,James	Client Serving Contractor	12/8/2022	US Income Tax	0.7	Video conference K. Schultea (FTX), T Shea regarding tax update	\$600.00	\$420.00
Shea JR,Thomas M	Partner/Principal	12/8/2022	US Income Tax	0.5	Review of tax treatment of booked transactions with Jason Yen, Tom Shea, Andy Dubroff, Lauren Lovelace, Doug Bailey, Lakshmi Jayanthi, James Scott	\$825.00	\$412.50
Scott,James	Client Serving Contractor	12/8/2022	US Income Tax	0.5	Review of tax treatment of booked transactions with Jason Yen, Tom Shea, Andy Dubroff, Lauren Lovelace, Doug Bailey, Lakshmi Jayanthi, James Scott	\$600.00	\$300.00
Scott,James	Client Serving Contractor	12/9/2022	US Income Tax	0.8	Review Alameda transactional detail	\$600.00	\$480.00
Scott,James	Client Serving Contractor	12/9/2022	US Income Tax	0.9	Review information reporting source documents across for exchanges	\$600.00	\$540.00
Scott,James	Client Serving Contractor	12/9/2022	US Income Tax	1.3	Assist in responding to liquidator resources for requested jurisdictions	\$600.00	\$780.00
Scott,James	Client Serving Contractor	12/9/2022	US Income Tax	2.3	Analysis of mark to market tax treatment by filing entity	\$600.00	\$1,380.00
Scott,James	Client Serving Contractor	12/9/2022	US Income Tax	0.4	Assist in determining information reporting Form 1099 MISC scope	\$600.00	\$240.00
Scott,James	Client Serving Contractor	12/9/2022	US Income Tax	0.6	Identify liquidator resource and process for Cyprus	\$600.00	\$360.00
Shea JR,Thomas M	Partner/Principal	12/9/2022	US Income Tax	0.5	Declaration of Disinterestedness call T. Shea, A. Tabak, N. Sandera, T. Svalina	\$825.00	\$412.50
Shea JR,Thomas M	Partner/Principal	12/9/2022	US Income Tax	0.6	Invoicing inquiry from M. Cilia (FTX) and consulting firm re: potential sales & use tax considerations	\$825.00	\$495.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Shea JR,Thomas M	Partner/Principal	12/9/2022	US Income Tax	1.1	Follow-up meeting with Alvarez and Marsal to discuss current state of non-US entitles, review of documentation received to date from FTX, identification of FTX contacts and legacy providers, and discussion of next steps. Attendees: A. Ulyanenko (Alvarez & Marsal), B. Parker (Alvarez & Marsal), D. Hammon, T. Knoeller, T. Shea, C. Kotarba (Alvarez & Marsal)	\$825.00	\$907.50
Shea JR,Thomas M	Partner/Principal	12/9/2022	US Income Tax	1.2	Meeting re: call planning 1099-MISC 2022 Filings with TaxBit, FTX, Alvarez & Marsal - S. Frey, J. Sequeira (Alvarez & Marsal), T. Ferris, A. Natarajan, C. Papadopoulos, E. Fennimore, J. Scott, M. Cilia (FTX), M. Hernandez, N. Molina, R. Lee	\$825.00	\$990.00
Berman,Jake	Senior Manager	12/9/2022	US Income Tax	0.9	Meeting re: Proposed final deliverables of Tax Diligence phase P. Ash, J. Berman, J. Scott	\$650.00	\$585.00
Scott,James	Client Serving Contractor	12/9/2022	US Income Tax	0.9	Meeting re: Proposed final deliverables of Tax Diligence phase P. Ash, J. Berman, J. Scott	\$600.00	\$540.00
Shea JR,Thomas M	Partner/Principal	12/9/2022	US Income Tax	0.9	Meeting re: Proposed final deliverables of Tax Diligence phase P. Ash, J. Berman, J. Scott	\$825.00	\$742.50
Berman,Jake	Senior Manager	12/9/2022	US Income Tax	1.1	Review of Alameda 2020 tax return workpapers	\$650.00	\$715.00
Shea JR,Thomas M	Partner/Principal	12/9/2022	US Income Tax	0.9	Bi-weekly meeting: [12/9/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$742.50

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Berman,Jake	Senior Manager	12/9/2022	US Income Tax	0.9	Bi-weekly meeting: [12/9/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$585.00
Scott,James	Client Serving Contractor	12/9/2022	US Income Tax	0.9	Bi-weekly meeting: [12/9/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$600.00	\$540.00
Shea JR,Thomas M	Partner/Principal	12/9/2022	US Income Tax	0.3	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, K. Lowery, J. Scott, T. Shea	\$825.00	\$247.50
Berman,Jake	Senior Manager	12/9/2022	US Income Tax	0.3	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, K. Lowery, J. Scott, T. Shea	\$650.00	\$195.00
Scott,James	Client Serving Contractor	12/9/2022	US Income Tax	0.3	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$600.00	\$180.00
Berman,Jake	Senior Manager	12/10/2022	US Income Tax	0.2	Review of Alameda 2020 tax return workpapers	\$650.00	\$130.00
Berman,Jake	Senior Manager	12/10/2022	US Income Tax	0.3	Review of previously filed returns/workpapers for Alameda Research LLC	\$650.00	\$195.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Berman,Jake	Senior Manager	12/10/2022	US Income Tax	0.7	Review of previously filed returns/workpapers for Alameda Research LLC	\$650.00	\$455.00
Scott,James	Client Serving Contractor	12/10/2022	US Income Tax	0.8	T Shea update for management call with K Schultea (FTX), J. Scott	\$600.00	\$480.00
Shea JR,Thomas M	Partner/Principal	12/11/2022	US Income Tax	1.6	Review Declaration of Disinterestedness	\$825.00	\$1,320.00
Berman,Jake	Senior Manager	12/11/2022	US Income Tax	1.0	Review and due diligence of Paper Bird 2020 Return	\$650.00	\$650.00
Scott,James	Client Serving Contractor	12/12/2022	US Income Tax	1.7	Determine required tax disclosure for Monthly Operating Report to be filed on separate debtor basis	\$600.00	\$1,020.00
Scott,James	Client Serving Contractor	12/12/2022	US Income Tax	0.8	Review transfer pricing findings from review of data provided in Box tool	\$600.00	\$480.00
Scott,James	Client Serving Contractor	12/12/2022	US Income Tax	0.4	Review and respond to various emails on liquidator jurisdictional requirements	\$600.00	\$240.00
Scott,James	Client Serving Contractor	12/12/2022	US Income Tax	1.1	Assist in addressing client request for tax implications of cash account consolidation.	\$600.00	\$660.00
Scott,James	Client Serving Contractor	12/12/2022	US Income Tax	2.2	4.4 hours travel time, billed at 50% time: Travel Raleigh Durham to LaGuardia (delays)	\$600.00	\$1,320.00
Scott,James	Client Serving Contractor	12/12/2022	US Income Tax	1.8	Prep for meeting with M Cilia (FTX) on tax status update, Monthly Operations Report, and 1099s	\$600.00	\$1,080.00
Shea JR,Thomas M	Partner/Principal	12/12/2022	US Income Tax	0.5	Transfer pricing internal strategy session with A. Bost and D. McComber re: bankruptcy-specific issues.	\$825.00	\$412.50
Shea JR,Thomas M	Partner/Principal	12/12/2022	US Income Tax	0.5	Discuss EY local teams with D. Hammon and K. Staromiejska	\$825.00	\$412.50
Shea JR,Thomas M	Partner/Principal	12/12/2022	US Income Tax	0.8	Meeting re: Monthly Operating Report Reporting B. Richards, J. Berman, N. Bugden, J. Scott	\$825.00	\$660.00
Shea JR,Thomas M	Partner/Principal	12/12/2022	US Income Tax	0.5	Call with EY N. Flagg, J. Berman, T. Shea, J. Scott and K. Gatt to review pre and post-petition tax definitions for Monthly Operating Report	\$825.00	\$412.50
Shea JR,Thomas M	Partner/Principal	12/12/2022	US Income Tax	0.9	Updates to and revised draft of declaration of disinterestedness	\$825.00	\$742.50
Scott,James	Client Serving Contractor	12/12/2022	US Income Tax	0.8	Meeting re: Tax leadership - workstream and focus items with J. Scott	\$600.00	\$480.00
Shea JR,Thomas M	Partner/Principal	12/12/2022	US Income Tax	0.8	Meeting re: Tax leadership - workstream and focus items with J. Scott	\$825.00	\$660.00
Shea JR,Thomas M	Partner/Principal	12/12/2022	US Income Tax	0.7	Analysis of tax technical implications of certain cash transactions for FTX.	\$825.00	\$577.50
Shea JR,Thomas M	Partner/Principal	12/12/2022	US Income Tax	0.5	Discussed tax technical implications of certain cash transactions for FTX. Attendees: Lakshmi Jayanthi, Doug Bailey, Sherilyn Chan, Taisuke Hamano, Thomas Shea, Lauren Lovelace, James Scott, Clement Lim	\$825.00	\$412.50
Berman,Jake	Senior Manager	12/12/2022	US Income Tax	0.5	Internal state and local tax discussion regarding review and diligence of prior tax filings by FTX entities with M Musano, W Bieganski, E Hall, J Jimenez, and M O'Brien	\$650.00	\$325.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Berman,Jake	Senior Manager	12/12/2022	US Income Tax	0.5	Internal discussion about federal status for FTX Diligence progress with N Flagg, K Gatt, J Scott, and T Shea	\$650.00	\$325.00
Berman,Jake	Senior Manager	12/12/2022	US Income Tax	0.8	Prepare Q4 estimated tax calculations	\$650.00	\$520.00
Berman,Jake	Senior Manager	12/12/2022	US Income Tax	0.9	Prepare Q4 estimated taxable income calculation	\$650.00	\$585.00
Berman,Jake	Senior Manager	12/12/2022	US Income Tax	1.1	Internal Monthly Operating Reporting Discussions for FTX with T Shea, J Scott, B Richards and N Bugden	\$650.00	\$715.00
Berman,Jake	Senior Manager	12/12/2022	US Income Tax	1.1	FTX - Prepared Q4 federal estimated tax calculations for West Realm Shires consolidation	\$650.00	\$715.00
Shea JR,Thomas M	Partner/Principal	12/12/2022	US Income Tax	1.0	Bi-weekly meeting: [12/12/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$825.00
Berman,Jake	Senior Manager	12/12/2022	US Income Tax	1.0	Bi-weekly meeting: [12/12/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$650.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Scott,James	Client Serving Contractor	12/12/2022	US Income Tax	1.0	Bi-weekly meeting: [12/12/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$600.00	\$600.00
Berman,Jake	Senior Manager	12/12/2022	US Income Tax	0.8	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$650.00	\$520.00
Scott,James	Client Serving Contractor	12/12/2022	US Income Tax	0.8	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$600.00	\$480.00
Shea JR,Thomas M	Partner/Principal	12/12/2022	US Income Tax	0.8	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$825.00	\$660.00
Berman,Jake	Senior Manager	12/12/2022	US Income Tax	0.5	FTX Service Tower leaders call to discuss first draft of deliverable due 16 December. Attended by A. Bost, P Ash; T Shea; K Staromiejska; L Lovelace; D Bailey; M Musano; A Cotopoulos; L Jayanthi; K Madhok; J Berman; j Scott;	\$650.00	\$325.00
Scott,James	Client Serving Contractor	12/12/2022	US Income Tax	0.5	FTX Service Tower leaders call to discuss first draft of deliverable due 16 December. Attended by A. Bost, P Ash; T Shea; K Staromiejska; L Lovelace; D Bailey; M Musano; A Cotopoulos; L Jayanthi; K Madhok; J Berman; j Scott;	\$600.00	\$300.00
Shea JR,Thomas M	Partner/Principal	12/12/2022	US Income Tax	0.5	FTX Service Tower leaders call to discuss first draft of deliverable due 16 December. Attended by A. Bost, P Ash; T Shea; K Staromiejska; L Lovelace; D Bailey; M Musano; A Cotopoulos; L Jayanthi; K Madhok; J Berman; j Scott;	\$825.00	\$412.50

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Berman,Jake	Senior Manager	12/12/2022	US Income Tax	0.5	call with EY N. Flagg, J. Berman, T. Shea, J. Scott and K. Gatt to review pre and post-petition tax definitions for Monthly Operating Report	\$650.00	\$325.00
Shea JR,Thomas M	Partner/Principal	12/12/2022	US Income Tax	0.5	call with EY N. Flagg, J. Berman, T. Shea, J. Scott and K. Gatt to review pre and post-petition tax definitions for Monthly Operating Report	\$825.00	\$412.50
Scott,James	Client Serving Contractor	12/12/2022	US Income Tax	0.5	call with EY N. Flagg, J. Berman, T. Shea, J. Scott and K. Gatt to review pre and post-petition tax definitions for Monthly Operating Report	\$600.00	\$300.00
Shea JR,Thomas M	Partner/Principal	12/12/2022	US Income Tax	0.5	Discussion regarding the process for staffing the foreign workstreams to ensure we have the teams with the correct skillsets and adequate availability (e.g., role of regional leads, usage of country leads, etc.). Attendees: D. Hammon, K. Staromiejska, T. Shea	\$825.00	\$412.50
Berman,Jake	Senior Manager	12/12/2022	US Income Tax	0.5	State and local tax regroup call to discuss steps toward completing deliverables, including discussion of worldwide vs. water's edge filing methods and how to arrive at worldwide taxable income. Attendees: M. Musano, M. O'Brien, J. Jimenez, J. Berman, E. Hall	\$650.00	\$325.00
Scott,James	Client Serving Contractor	12/13/2022	US Income Tax	1.9	Determine gaps in information supplied by Robert Lee and Associates and update EY request	\$600.00	\$1,140.00
Scott,James	Client Serving Contractor	12/13/2022	US Income Tax	1.6	Research regarding former Chief Executive Officer actions	\$600.00	\$960.00
Scott,James	Client Serving Contractor	12/13/2022	US Income Tax	0.5	Call with Sullivan and Cromwell and Alvarez and Marshal to discuss technical income tax issues, relationships between entities. D. Hariton (Sullivan & Cromwell), B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), C. Howe (Alvarez & Marsal), L. Lovelace, D. Bailey, L. Jayanthi, J. Scott, A. Dubroff, A. Ulyanenko (Alvarez & Marsal), M. Stevens	\$600.00	\$300.00
Scott,James	Client Serving Contractor	12/13/2022	US Income Tax	1.3	Review of historical tax compliance for West Realm entities including states	\$600.00	\$780.00
Scott,James	Client Serving Contractor	12/13/2022	US Income Tax	1.1	Read the details of the Ellison indictment for tax considerations	\$600.00	\$660.00
Shea JR,Thomas M	Partner/Principal	12/13/2022	US Income Tax	0.5	Call w/S. Beattie on Declaration of disinterestedness	\$825.00	\$412.50

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Shea JR,Thomas M	Partner/Principal	12/13/2022	US Income Tax	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal to discuss technical income tax issues, relationships between entities. D. Hariton (Sullivan & Cromwell), B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), C. Howe (Alvarez & Marsal), L. Lovelace, D. Bailey, L. Jayanthi, J. Scott, A. Dubroff, A. Ulyanenko (Alvarez & Marsal), M. Stevens	\$825.00	\$412.50
Scott,James	Client Serving Contractor	12/13/2022	US Income Tax	0.5	Discussed non-US filings and requirements. Attendees: La-Tanya Phillips, Doug Bailey, Lauren Lovelace, Thomas Shea, James Scott, Lakshmi Jayanthi	\$600.00	\$300.00
Shea JR,Thomas M	Partner/Principal	12/13/2022	US Income Tax	0.5	Discussed non-US filings and requirements. Attendees: La-Tanya Phillips, Doug Bailey, Lauren Lovelace, Thomas Shea, James Scott, Lakshmi Jayanthi	\$825.00	\$412.50
Shea JR,Thomas M	Partner/Principal	12/13/2022	US Income Tax	2.2	Correspondence with subject matter teams, aggregation, review, updates to all tax information requests, to legacy US tax provider, Robert Lee & Associates	\$825.00	\$1,815.00
Berman,Jake	Senior Manager	12/13/2022	US Income Tax	3.4	Review Q4 estimated tax calculations	\$650.00	\$2,210.00
Berman,Jake	Senior Manager	12/13/2022	US Income Tax	0.7	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$650.00	\$455.00
Shea JR,Thomas M	Partner/Principal	12/13/2022	US Income Tax	0.9	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$825.00	\$742.50
Scott,James	Client Serving Contractor	12/13/2022	US Income Tax	0.7	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$600.00	\$420.00
Scott,James	Client Serving Contractor	12/14/2022	US Income Tax	1.2	Review Project Management Office deck for tax action items 1.2	\$600.00	\$720.00
Scott,James	Client Serving Contractor	12/14/2022	US Income Tax	0.7	Review Robert Lee Associates engagement letters for scope	\$600.00	\$420.00
Scott,James	Client Serving Contractor	12/14/2022	US Income Tax	1.1	Review of 2022 4th quarter federal and state estimated tax calculation	\$600.00	\$660.00
Scott,James	Client Serving Contractor	12/14/2022	US Income Tax	1.1	Review types of investments held through Ventures for tax compliance implications	\$600.00	\$660.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Scott,James	Client Serving Contractor	12/14/2022	US Income Tax	1.8	Stock acquisition tax analysis review	\$600.00	\$1,080.00
Scott,James	Client Serving Contractor	12/14/2022	US Income Tax	1.6	Review of federal gross income inclusion items	\$600.00	\$960.00
Scott,James	Client Serving Contractor	12/14/2022	US Income Tax	0.5	Discussed the various intercompany transactions. Attendees: Matthew Stevens, Jim Scott, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi, Thomas Shea	\$600.00	\$300.00
Shea JR,Thomas M	Partner/Principal	12/14/2022	US Income Tax	0.5	Discussed the various intercompany transactions. Attendees: Matthew Stevens, Jim Scott, Doug Bailey, Lauren Lovelace, Lakshmi Jayanthi, Thomas Shea	\$825.00	\$412.50
Scott,James	Client Serving Contractor	12/14/2022	US Income Tax	1.1	Final review 4th quarter 2022 federal and state estimates	\$600.00	\$660.00
Shea JR,Thomas M	Partner/Principal	12/14/2022	US Income Tax	0.9	Meeting re: 1099 follow-up with Alvarez & Marsal. P. Kwan (Alvarez & Marsal), J. Sequeira (Alvarez & Marsal), L. Konig (Alvarez & Marsal), T. Nichol, T. Ferris, J. DiVincenzo, K. Wrenn, K. Lowery	\$825.00	\$742.50
Shea JR,Thomas M	Partner/Principal	12/14/2022	US Income Tax	1.3	In-person meetings with S. Beattie, J. Scott regarding tax engagement considerations.	\$825.00	\$1,072.50
Shea JR,Thomas M	Partner/Principal	12/14/2022	US Income Tax	1.5	Preliminary review of Q4 estimated taxable income calculations	\$825.00	\$1,237.50
Shea JR,Thomas M	Partner/Principal	12/14/2022	US Income Tax	2.0	Response to inquiries regarding tax implications of potential cash transfers to bank accounts within same legal entity	\$825.00	\$1,650.00
Berman,Jake	Senior Manager	12/14/2022	US Income Tax	0.2	FTX - call with J. Berman J Lowe regarding FTX Foundation - tax-exempt status	\$650.00	\$130.00
Berman,Jake	Senior Manager	12/14/2022	US Income Tax	0.3	Discussion with T Shea, K Lowery, K Wrenn and Alvarez & Marsal regarding 1099 reporting	\$650.00	\$195.00
Berman,Jake	Senior Manager	12/14/2022	US Income Tax	2.8	Review of Q4 estimated taxable income calculation	\$650.00	\$1,820.00
Scott,James	Client Serving Contractor	12/14/2022	US Income Tax	1.4	Bi-weekly meeting: [12/14/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulis L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$600.00	\$840.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Shea JR,Thomas M	Partner/Principal	12/14/2022	US Income Tax	1.4	Bi-weekly meeting: [12/14/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$1,155.00
Berman,Jake	Senior Manager	12/14/2022	US Income Tax	0.5	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$650.00	\$325.00
Shea JR,Thomas M	Partner/Principal	12/14/2022	US Income Tax	0.5	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$825.00	\$412.50
Scott,James	Client Serving Contractor	12/14/2022	US Income Tax	0.5	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$600.00	\$300.00
Berman,Jake	Senior Manager	12/14/2022	US Income Tax	1.4	Bi-weekly meeting: [12/14/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$910.00
Berman,Jake	Senior Manager	12/14/2022	US Income Tax	0.4	FTX - .4 hr. - call with W. Bieganski, M Musano, J Berman, E Hall, et al, to discuss Q4 estimated taxable income calculation	\$650.00	\$260.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Shea JR,Thomas M	Partner/Principal	12/14/2022	US Income Tax	0.5	12/14/22: 0.5: meeting with the local FTX Turkey team, Alvarez & Marsal and EY to discuss the current/historical compliance status of the Turkish entities. Attendees: D. Hammon, K. Staromiejska, T. Shea, T. Knoeller, S. Aydin (FTX), S. Bayirli (FTX), Y. Kaboglu (FTX), C. Kotarba (Alvarez & Marsal), A. Ulyanenko (Alvarez & Marsal)	\$825.00	\$412.50
Scott,James	Client Serving Contractor	12/14/2022	US Income Tax	1.3	In-person meetings with S. Beattie, J. Scott regarding tax engagement considerations.	\$600.00	\$780.00
Shea JR,Thomas M	Partner/Principal	12/14/2022	US Income Tax	1.0	Call with Alvarez & Marsal and FTX on status of non-US FTX entity compliance for Europe, available documentation, status of filings, legacy providers, and urgent items. Attendees: C. Kotarba (Alvarez & Marsal), J. Bavaud (FTX), M. Rhotert (FTX), A. Ulyanenko (Alvarez & Marsal), K. Staromiejska, D. Hammon, T. Shea, T. Knoeller, M. Liebi (FTX)	\$825.00	\$825.00
Scott,James	Client Serving Contractor	12/15/2022	US Income Tax	0.8	Review Director request for debtor subsidiaries	\$600.00	\$480.00
Scott,James	Client Serving Contractor	12/15/2022	US Income Tax	1.5	Review of federal gross income inclusion items	\$600.00	\$900.00
Scott,James	Client Serving Contractor	12/15/2022	US Income Tax	1.8	3.6 hrs travel time, billed at 50% time: Flight from LaGuardia to Raleigh Durham	\$600.00	\$1,080.00
Scott,James	Client Serving Contractor	12/15/2022	US Income Tax	1.6	Analysis of federal treatment of receivables.	\$600.00	\$960.00
Scott,James	Client Serving Contractor	12/15/2022	US Income Tax	0.9	Read timeline of events set forth by Justice Department for tax considerations	\$600.00	\$540.00
Shea JR,Thomas M	Partner/Principal	12/15/2022	US Income Tax	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal. Discussed tax implications of certain transactions between entities/silos. D. Hariton (Sullivan & Cromwell), B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), L. Jayanthi, L. Lovelace, D. Bailey, J. Scott, J. Berman, T. Shea	\$825.00	\$412.50
Shea JR,Thomas M	Partner/Principal	12/15/2022	US Income Tax	0.8	Follow-ups regarding tax implications of potential cash transfers to bank accounts within same legal entity	\$825.00	\$660.00
Shea JR,Thomas M	Partner/Principal	12/15/2022	US Income Tax	0.8	Meeting with the local FTX Gibraltar team, Alvarez & Marsal and EY to discuss the current/historical compliance status of the Gibraltar entities. Attendees: D. Hammon, K. Staromiejska, T. Shea, T. Knoeller, O. Ravnushkin (FTX), A. Payas (FTX), M. Nefedkin (FTX), O. Okuneva (FTX), C. Kotarba (Alvarez & Marsal), A. Ulyanenko (Alvarez & Marsal)	\$825.00	\$660.00
Shea JR,Thomas M	Partner/Principal	12/15/2022	US Income Tax	1.0	Review of most recent draft of declaration of disinterestedness	\$825.00	\$825.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Berman,Jake	Senior Manager	12/15/2022	US Income Tax	2.6	Review of Q4 estimated taxable income calculation	\$650.00	\$1,690.00
Scott,James	Client Serving Contractor	12/15/2022	US Income Tax	0.7	Meet with M Cilia-CFO of FTX to discuss intercompany balance financial statement documentation	\$600.00	\$420.00
Shea JR,Thomas M	Partner/Principal	12/15/2022	US Income Tax	2.3	Review of and updates to Q4 estimated taxable income calculations, including walkthrough with internal team and submission to M. Cilia (FTX), K. Schultea (FTX), D. Hariton (Sullivan & Cromwell)	\$825.00	\$1,897.50
Scott,James	Client Serving Contractor	12/15/2022	US Income Tax	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal. Discussed tax implications of transactions between entities/silos. D. Hariton (Sullivan & Cromwell), B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), L. Jayanthi, L. Lovelace, D. Bailey, J. Scott, J. Berman, T. Shea	\$600.00	\$300.00
Berman,Jake	Senior Manager	12/15/2022	US Income Tax	0.5	Call with Sullivan and Cromwell and Alvarez and Marsal. Discussed tax implications of transactions between entities/silos. D. Hariton (Sullivan & Cromwell), B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), L. Jayanthi, L. Lovelace, D. Bailey, J. Scott, J. Berman, T. Shea	\$650.00	\$325.00
Berman,Jake	Senior Manager	12/15/2022	US Income Tax	0.8	FTX - .8 hr. - call with W. Bieganski, M Musano, E Hall, E Zheng, J Berman re review of Q4 state tax workpaper/ calculation and footnotes; considered potential application of gross receipts taxes	\$650.00	\$520.00
Shea JR,Thomas M	Partner/Principal	12/15/2022	US Income Tax	1.0	Meeting with the local FTX Asia team, Alvarez & Marsal and EY to discuss the current/historical compliance status of the Asian entities. Attendees: D. Hammon, K. Staromiejska, T. Shea, T. Knoeller, S. Kojima (FTX), S. Melamed (FTX), B. Spitz (FTX), C. Kotarba (Alvarez & Marsal), A. Ulyanenko (Alvarez & Marsal)	\$825.00	\$825.00
Scott,James	Client Serving Contractor	12/16/2022	US Income Tax	0.4	Fourth quarter estimate review	\$600.00	\$240.00
Scott,James	Client Serving Contractor	12/16/2022	US Income Tax	0.8	Analysis of federal treatment of receivables	\$600.00	\$480.00
Scott,James	Client Serving Contractor	12/16/2022	US Income Tax	1.7	Analysis of income recorded for WRS and Alameda.	\$600.00	\$1,020.00
Scott,James	Client Serving Contractor	12/16/2022	US Income Tax	0.8	Review of documents for review with D Hariton (Sullivan & Cromwell), B Seaway, D Bailey, L Lovelace regarding mark to market	\$600.00	\$480.00
Scott,James	Client Serving Contractor	12/16/2022	US Income Tax	0.4	T Shea, D Hariton (Sullivan & Cromwell) weekly project management update	\$600.00	\$240.00
Scott,James	Client Serving Contractor	12/16/2022	US Income Tax	0.6	F Williams, T Shea and J. Scott call regarding federal tax technical review	\$600.00	\$360.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Scott,James	Client Serving Contractor	12/16/2022	US Income Tax	0.6	EY tax workstream tracker review	\$600.00	\$360.00
Scott,James	Client Serving Contractor	12/16/2022	US Income Tax	0.6	Discussed the income earned by specific entities and potential state/local tax implications. Attendees: Lakshmi Jayanthi, Lauren Lovelace, Matthew Musano, Walter Bieganski, Doug Bailey, Thomas Shea, James Scott	\$600.00	\$360.00
Shea JR,Thomas M	Partner/Principal	12/16/2022	US Income Tax	0.6	Discussed the income earned by specific entities and potential state/local tax implications. Attendees: Lakshmi Jayanthi, Lauren Lovelace, Matthew Musano, Walter Bieganski, Doug Bailey, Thomas Shea, James Scott	\$825.00	\$495.00
Shea JR,Thomas M	Partner/Principal	12/16/2022	US Income Tax	0.7	Meeting re: follow-up call 1099-MISC 2022 Filings with TaxBit, FTX, Alvarez & Marsal - S. Frey, J. Sequeira (Alvarez & Marsal), T. Ferris, A.Natarajan, C. Papadopoulos (FTX), E. Fennimore, J. Scott, M. Cilia (FTX), M. Hernandez, N. Molina, R. Lee	\$825.00	\$577.50
Shea JR,Thomas M	Partner/Principal	12/16/2022	US Income Tax	0.5	Meeting re: Tax Team leads call with Sullivan & Cromwell, Alvarez & Marsal - D. Hariton (Sullivan & Cromwell), C. Howe (Alvarez & Marsal), J. Scott, J. Berman and T. Shea	\$825.00	\$412.50
Shea JR,Thomas M	Partner/Principal	12/16/2022	US Income Tax	0.9	Final deliverable deck review w/ P. Ash and K. Staromiejska (incl. follow-ups)	\$825.00	\$742.50
Shea JR,Thomas M	Partner/Principal	12/16/2022	US Income Tax	0.9	Meeting with M. Cilia (FTX), T. Shea, TJ Nichol, C. Papadopoulos, T Farris, to discuss and determine 1099 customer/investment/vendor and independent contractor data source, historical records and 2022 processing requirements	\$825.00	\$742.50
Shea JR,Thomas M	Partner/Principal	12/16/2022	US Income Tax	2.0	Call with Sullivan and Cromwell and Alvarez and Marsal discussing various tax technical issues related to certain intercompany transactions and other third party transactions Attendees: D. Bailey, L. Jayanthi, L. Lovelace, T. Shea, and M. Stevens	\$825.00	\$1,650.00
Berman,Jake	Senior Manager	12/16/2022	US Income Tax	0.1	FTX - pulled together breakdown of how to separate taxes pre vs post petition taxes for Monthly Operating Report	\$650.00	\$65.00
Berman,Jake	Senior Manager	12/16/2022	US Income Tax	0.3	Analyze historic structural issues for international reporting	\$650.00	\$195.00
Berman,Jake	Senior Manager	12/16/2022	US Income Tax	0.4	Weekly Project Management Update with D Hariton (Sullivan & Cromwell) T Shea J Scott	\$650.00	\$260.00
Berman,Jake	Senior Manager	12/16/2022	US Income Tax	0.6	FTX - updated one-page executive summary for Sullivan & Cromwell purposes	\$650.00	\$390.00
Scott,James	Client Serving Contractor	12/16/2022	US Income Tax	0.2	Respond to question regarding state capital tax	\$600.00	\$120.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Shea JR,Thomas M	Partner/Principal	12/16/2022	US Income Tax	1.2	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$825.00	\$990.00
Berman,Jake	Senior Manager	12/16/2022	US Income Tax	1.2	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$650.00	\$780.00
Scott,James	Client Serving Contractor	12/16/2022	US Income Tax	1.2	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$600.00	\$720.00
Shea JR,Thomas M	Partner/Principal	12/16/2022	US Income Tax	0.5	Bi-weekly meeting: [12/16/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$412.50
Scott,James	Client Serving Contractor	12/16/2022	US Income Tax	0.5	Bi-weekly meeting: [12/16/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$600.00	\$300.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Berman,Jake	Senior Manager	12/16/2022	US Income Tax	0.5	Bi-weekly meeting: [12/16/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulis L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$325.00
Shea JR,Thomas M	Partner/Principal	12/16/2022	US Income Tax	1.0	Call with Sullivan and Cromwell and Alvarez discussing prior period federal filings. Attendees: David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Thomas Shea, Andy Dubroff, James Scott, Andrey Ulyanenko (Alvarez & Marsal), Chris Howe (Alvarez & Marsal) and Matthew Stevens	\$825.00	\$825.00
Scott,James	Client Serving Contractor	12/16/2022	US Income Tax	1.0	Call with Sullivan and Cromwell and Alvarez discussing prior period federal filings. Attendees: David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Thomas Shea, Andy Dubroff, James Scott, Andrey Ulyanenko (Alvarez & Marsal), Chris Howe (Alvarez & Marsal) and Matthew Stevens	\$600.00	\$600.00
Shea JR,Thomas M	Partner/Principal	12/16/2022	US Income Tax	0.6	F Williams, T Shea and J. Scott call regarding federal tax technical review 0.6	\$825.00	\$495.00
Scott,James	Client Serving Contractor	12/16/2022	US Income Tax	0.8	Meeting re: Tax Team leads call with Sullivan & Cromwell, Alvarez & Marsal - D. Hariton (Sullivan & Cromwell), C. Howe (Alvarez & Marsal), J. Scott, J. Berman and T. Shea	\$600.00	\$480.00
Berman,Jake	Senior Manager	12/16/2022	US Income Tax	0.8	Meeting re: Tax Team leads call with Sullivan & Cromwell, Alvarez & Marsal - D. Hariton (Sullivan & Cromwell), C. Howe (Alvarez & Marsal), J. Scott, J. Berman and T. Shea	\$650.00	\$520.00
Scott,James	Client Serving Contractor	12/17/2022	US Income Tax	0.4	Indirect tax inputs for Phase 1 findings	\$600.00	\$240.00
Shea JR,Thomas M	Partner/Principal	12/17/2022	US Income Tax	0.4	Preliminary review of email communication to all FTX local teams re: EY compliance transition	\$825.00	\$330.00
Shea JR,Thomas M	Partner/Principal	12/17/2022	US Income Tax	0.7	Correspondence on other opportunities and potential conflicts with FTX tax engagement	\$825.00	\$577.50

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Shea JR,Thomas M	Partner/Principal	12/17/2022	US Income Tax	1.8	Review and updates to both latest draft of declaration of disinterestedness and retention application	\$825.00	\$1,485.00
Scott,James	Client Serving Contractor	12/17/2022	US Income Tax	0.3	Assign second partner for review of Phase 1 tax technical analyses	\$600.00	\$180.00
Scott,James	Client Serving Contractor	12/17/2022	US Income Tax	1.1	Meeting with K Schultea (FTX) and J. Scott regarding tax workstream	\$600.00	\$660.00
Shea JR,Thomas M	Partner/Principal	12/18/2022	US Income Tax	2.6	Review of updated first draft of Tax Diligence deliverable	\$825.00	\$2,145.00
Berman,Jake	Senior Manager	12/18/2022	US Income Tax	0.2	Responding via email to Sullivan & Cromwell emails from D Hariton and C Jensen regarding bankruptcy Monthly Operating Report Question around capital tax	\$650.00	\$130.00
Scott,James	Client Serving Contractor	12/19/2022	US Income Tax	2.6	Phase 1 findings deck input and review	\$600.00	\$1,560.00
Scott,James	Client Serving Contractor	12/19/2022	US Income Tax	1.8	Review FTX diligence draft document	\$600.00	\$1,080.00
Scott,James	Client Serving Contractor	12/19/2022	US Income Tax	0.7	Review state income tax review notes	\$600.00	\$420.00
Scott,James	Client Serving Contractor	12/19/2022	US Income Tax	1.2	Phase 1 output review and edits	\$600.00	\$720.00
Scott,James	Client Serving Contractor	12/19/2022	US Income Tax	0.8	Review of disposition slides	\$600.00	\$480.00
Scott,James	Client Serving Contractor	12/19/2022	US Income Tax	0.7	Texas gross receipts considerations for consolidated filing	\$600.00	\$420.00
Scott,James	Client Serving Contractor	12/19/2022	US Income Tax	1.7	Board deck review Dotcom and Ventures	\$600.00	\$1,020.00
Scott,James	Client Serving Contractor	12/19/2022	US Income Tax	0.4	Assign second partner for review of Phase 1 tax technical analyses	\$600.00	\$240.00
Shea JR,Thomas M	Partner/Principal	12/19/2022	US Income Tax	1.1	Discussions regarding technical issues and appropriate second level reviewers for any cryptocurrency / highly significant matters	\$825.00	\$907.50
Shea JR,Thomas M	Partner/Principal	12/19/2022	US Income Tax	1.2	Follow-up communications and review of information to be provided to Global tax compliance teams for global kick-off calls (following prep call)	\$825.00	\$990.00
Berman,Jake	Senior Manager	12/19/2022	US Income Tax	0.4	Prep for meeting with internal EY FTX team around current workstream status for diligence analysis	\$650.00	\$260.00
Berman,Jake	Senior Manager	12/19/2022	US Income Tax	3.3	Preparation of executive tax summary for status update on workstreams across tax diligence analysis	\$650.00	\$2,145.00
Shea JR,Thomas M	Partner/Principal	12/19/2022	US Income Tax	0.3	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$825.00	\$247.50

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Berman,Jake	Senior Manager	12/19/2022	US Income Tax	0.3	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$650.00	\$195.00
Scott,James	Client Serving Contractor	12/19/2022	US Income Tax	0.3	Bi-weekly meeting with FTX Chief Financial Officer and Chief Accounting Officer: M. Cilia (FTX), K. Schultea (FTX) to discuss progress, status and action items. EY attendees: P. Ash, J. Berman, K. Lowery, J. Scott, T. Shea	\$600.00	\$180.00
Shea JR,Thomas M	Partner/Principal	12/19/2022	US Income Tax	0.4	Bi-weekly meeting: [12/19/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$330.00
Scott,James	Client Serving Contractor	12/19/2022	US Income Tax	0.4	Bi-weekly meeting: [12/19/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$600.00	\$240.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Berman,Jake	Senior Manager	12/19/2022	US Income Tax	0.4	Bi-weekly meeting: [12/19/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulis L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$260.00
Shea JR,Thomas M	Partner/Principal	12/19/2022	US Income Tax	0.5	Internal call to discuss the transfer pricing implications and what the transfer pricing team had determined were the outstanding issues from the information we received from the client. Including discussions on the intercompany loans and the agreements in place between the various entities and International Tax Services shareholders. Donna McComber, David Katsnelson, Thomas Shea, Lakshmi Jayanthi, Doug Bailey, Lauren Lovelace, Lindsay Rauli	\$825.00	\$412.50
Shea JR,Thomas M	Partner/Principal	12/19/2022	US Income Tax	0.5	Meeting to prepare for the global kick-off calls with the EY local teams (e.g., review/update materials, determine presenters, etc.). Attendees: D. Hammon, T. Shea, T. Knoeller, K. Staromiejska, P. Ash, A. Farrar, C. MacLean	\$825.00	\$412.50
Berman,Jake	Senior Manager	12/19/2022	US Income Tax	0.9	Preparation and review of FTX status update deck including - update, review current status of workstreams in scope of initial Statement of Work for reporting to FTX executive leads, including non-US tax compliance, federal and international tax issues. Attendees: J. Berman, P. Ash, K. Staromiejska	\$650.00	\$585.00
Scott,James	Client Serving Contractor	12/20/2022	US Income Tax	3.2	Phase 1 deliverable review and edits	\$600.00	\$1,920.00
Scott,James	Client Serving Contractor	12/20/2022	US Income Tax	0.5	Review output from legacy provider and compiled filing list for EY assistance and imminent filings	\$600.00	\$300.00
Scott,James	Client Serving Contractor	12/20/2022	US Income Tax	0.7	Board deck review West Realm	\$600.00	\$420.00
Scott,James	Client Serving Contractor	12/20/2022	US Income Tax	0.6	Analysis of federal treatment of receivables	\$600.00	\$360.00
Scott,James	Client Serving Contractor	12/20/2022	US Income Tax	1.1	Assist with defining the scope of compliance/operate phase of project	\$600.00	\$660.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Scott,James	Client Serving Contractor	12/20/2022	US Income Tax	1.8	3.6 hours travel time, billed at 50% time: Travel LaGuardia to Raleigh Durham	\$600.00	\$1,080.00
Shea JR,Thomas M	Partner/Principal	12/20/2022	US Income Tax	0.6	Coordination with Valued Added Tax team on potential cash transfers (within same Legal Entity)	\$825.00	\$495.00
Shea JR,Thomas M	Partner/Principal	12/20/2022	US Income Tax	0.7	Coordination with other EY teams regarding opportunities that could potentially conflict with FTX tax engagement	\$825.00	\$577.50
Shea JR,Thomas M	Partner/Principal	12/20/2022	US Income Tax	0.5	Internal call regarding tax technical treatment of certain income and deduction items for both current and previous filing periods. Attendees: Lakshmi Jayanthi, Thomas Shea, Matthew Stevens, Lauren Lovelace, Doug Bailey, James Scott, Lindsay Rauli	\$825.00	\$412.50
Shea JR,Thomas M	Partner/Principal	12/20/2022	US Income Tax	1.2	Global kick-off meeting (Americas & Europe Middle East India & Asia) for non-us compliance workstreams including topics on next steps for due diligence, available documentation, FTX contacts, escalations and next steps. Attendees: D. Hammon, T. Shea, T. Knoeller, K. Staromiejska, A. Farrar; Non-US Attendees: non-US service tower lead	\$825.00	\$990.00
Shea JR,Thomas M	Partner/Principal	12/20/2022	US Income Tax	1.3	Final review and follow-up communications re: declaration of disinterestedness and retention app prior to sending to Sullivan & Cromwell for review	\$825.00	\$1,072.50
Shea JR,Thomas M	Partner/Principal	12/20/2022	US Income Tax	2.2	Detailed review of Connections Check Results and correspondence with EY GCO, follow-ups	\$825.00	\$1,815.00
Berman,Jake	Senior Manager	12/20/2022	US Income Tax	0.2	Internal discussion with T Shea around executive summary for FTX around tax diligence	\$650.00	\$130.00
Berman,Jake	Senior Manager	12/20/2022	US Income Tax	0.4	Discussion around unclaimed property tax with S Toi, M Musano, W Bieganski, E Hall for FTX diligence engagement	\$650.00	\$260.00
Berman,Jake	Senior Manager	12/20/2022	US Income Tax	0.8	As part of FTX due diligence analysis, reviewing Alameda and FTX Trading 2021 workpapers to look for receivable balance within journal entries/trial balance.	\$650.00	\$520.00
Berman,Jake	Senior Manager	12/20/2022	US Income Tax	2.6	Review and preparation of tax executive summary for current status of due diligence analysis for FTX	\$650.00	\$1,690.00
Scott,James	Client Serving Contractor	12/20/2022	US Income Tax	0.6	Prep for K Schultea (FTX) update call on workstream & deliverables status/ action items	\$600.00	\$360.00
Shea JR,Thomas M	Partner/Principal	12/20/2022	US Income Tax	1.4	Review of updated communications to local FTX teams regarding EY transition for global tax compliance, submission to M. Cilia (FTX) and K. Schultea (FTX) and follow-ups	\$825.00	\$1,155.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Shea JR,Thomas M	Partner/Principal	12/20/2022	US Income Tax	1.0	Global kick-off meeting (Americas & Europe Middle East India & Asia) for non-us compliance workstreams including topics on next steps for due diligence, available documentation, FTX contacts, escalations and next steps. Attendees: D. Hammon, T. Shea, T. Knoeller, L. Jayanthi, K. Staromiejska, A. Farrar; Non-US Attendees: non-US service tower lead	\$825.00	\$825.00
Berman,Jake	Senior Manager	12/20/2022	US Income Tax	0.4	Meeting to discuss abandoned and unclaimed property considerations based on the facts discussed relating to FTX's exchange; discussed the limitations relating to cryptocurrency in the unclaimed property space, and developed a list of questions for EY to provide to client. Meeting attendees: S. Toi, M. Musano, J. Berman, W. Bieganski, and E. Hall	\$650.00	\$260.00
Scott,James	Client Serving Contractor	12/20/2022	US Income Tax	0.5	Internal call regarding tax technical treatment of certain income and deduction items for both current and previous filing periods. Attendees: Lakshmi Jayanthi, Thomas Shea, Matthew Stevens, Lauren Lovelace, Doug Bailey, James Scott, Lindsay Raulli	\$600.00	\$300.00
Shea JR,Thomas M	Partner/Principal	12/20/2022	US Income Tax	1.2	Meeting with Robert Lee & Associates, T Nicol, T Shae and K. Wrenn on vendor reporting data available through QuickBooks for all US reporting entities.	\$825.00	\$990.00
Scott,James	Client Serving Contractor	12/21/2022	US Income Tax	1.8	Review and edit Phase 1 deliverable document	\$600.00	\$1,080.00
Scott,James	Client Serving Contractor	12/21/2022	US Income Tax	2.1	Analysis of federal treatment of receivables	\$600.00	\$1,260.00
Scott,James	Client Serving Contractor	12/21/2022	US Income Tax	2.6	Phase I final deliverable executive summary and detail review	\$600.00	\$1,560.00
Scott,James	Client Serving Contractor	12/21/2022	US Income Tax	1.6	Coordinate completion of Form W8 to facilitate payment of outstanding invoice	\$600.00	\$960.00
Shea JR,Thomas M	Partner/Principal	12/21/2022	US Income Tax	0.5	Call to discuss FTX claim on intercompany funding. Attendees: Lauren Lovelace, Matthew Stevens, Andy Dubroff, Doug Bailey, Tom Shea, Lakshmi Jayanthi	\$825.00	\$412.50
Shea JR,Thomas M	Partner/Principal	12/21/2022	US Income Tax	1.1	Final review of declaration of disinterestedness and retention app for submission to Sullivan & Cromwell	\$825.00	\$907.50
Shea JR,Thomas M	Partner/Principal	12/21/2022	US Income Tax	1.1	Meeting re: Tax Team leads call with Sullivan & Cromwell, Alvarez & Marsal - D. Hariton (Sullivan & Cromwell), C. Howe (Alvarez & Marsal), J. Scott, J. Berman	\$825.00	\$907.50
Shea JR,Thomas M	Partner/Principal	12/21/2022	US Income Tax	1.2	Discussion with Robert Lee & Associates re: tax information requests submitted, establishment of communication protocols and cadence	\$825.00	\$990.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Shea JR,Thomas M	Partner/Principal	12/21/2022	US Income Tax	1.5	Additional written correspondence and follow-ups with EY subject matter advisors and core team leads re: review of Exec Summary doc	\$825.00	\$1,237.50
Shea JR,Thomas M	Partner/Principal	12/21/2022	US Income Tax	2.7	Detailed review and communication of edits of first draft of Executive Summary and Detailed Appendices for deliver to J. Ray	\$825.00	\$2,227.50
Berman,Jake	Senior Manager	12/21/2022	US Income Tax	0.2	Prep for meeting with internal EY FTX team around current workstream status for diligence analysis with T Shea J Scott K Schultea (FTX) and M Cilia (FTX)	\$650.00	\$130.00
Berman,Jake	Senior Manager	12/21/2022	US Income Tax	0.9	FTX - discussion with Sullivan & Cromwell, T Shea, J Scott regarding current status of tax diligence analysis and walkthrough of executive summary	\$650.00	\$585.00
Berman,Jake	Senior Manager	12/21/2022	US Income Tax	1.0	Preparation for and meeting with Bob Lee (previous tax preparer) to go through requests needed for diligence analysis - FTX, includes Alvarez & Marsal. T Shea, J Scott and J. Berman	\$650.00	\$650.00
Berman,Jake	Senior Manager	12/21/2022	US Income Tax	1.6	Preparation for and meeting with internal team including K Staromiejska, T Shea, J Scott, P Ash and J. Berman to walk through tax executive summary for diligence analysis	\$650.00	\$1,040.00
Shea JR,Thomas M	Partner/Principal	12/21/2022	US Income Tax	0.2	Bi-weekly meeting: [12/21/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$825.00	\$165.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Berman,Jake	Senior Manager	12/21/2022	US Income Tax	0.2	Bi-weekly meeting: [12/21/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$130.00
Scott,James	Client Serving Contractor	12/21/2022	US Income Tax	0.2	Bi-weekly meeting: [12/21/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$600.00	\$120.00
Shea JR,Thomas M	Partner/Principal	12/21/2022	US Income Tax	1.0	Preparation for and meeting with Bob Lee (previous tax preparer) to go through requests needed for diligence analysis - FTX, includes Alvarez & Marsal. T Shea, J Scott and J. Berman	\$825.00	\$825.00
Scott,James	Client Serving Contractor	12/21/2022	US Income Tax	1.0	Preparation for and meeting with Bob Lee (previous tax preparer) to go through requests needed for diligence analysis - FTX, includes Alvarez & Marsal. T Shea, J Scott and J. Berman	\$600.00	\$600.00
Shea JR,Thomas M	Partner/Principal	12/21/2022	US Income Tax	1.6	Preparation for and meeting with internal team including K Staromiejska, T Shea, J Scott, P Ash and J. Berman to walk through tax executive summary for diligence analysis	\$825.00	\$1,320.00
Berman,Jake	Senior Manager	12/21/2022	US Income Tax	1.1	Meeting re: Tax Team leads call with Sullivan & Cromwell, Alvarez & Marsal - D. Hariton (Sullivan & Cromwell), C. Howe (Alvarez & Marsal), J. Scott, J. Berman	\$650.00	\$715.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Berman,Jake	Senior Manager	12/21/2022	US Income Tax	1.6	Meeting to prepare and review of FTX status update deck including - update, review current status of workstreams in scope of initial Statement of Work for reporting to FTX executive leads, including non-US tax compliance, federal and international tax issues. Attendees: J. Berman, P. Ash, K. Staromiejska, J. Scott	\$650.00	\$1,040.00
Scott,James	Client Serving Contractor	12/21/2022	US Income Tax	1.6	Meeting to prepare and review of FTX status update deck including - update, review current status of workstreams in scope of initial Statement of Work for reporting to FTX executive leads, including non-US tax compliance, federal and international tax issues. Attendees: J. Berman, P. Ash, K. Staromiejska, J. Scott	\$600.00	\$960.00
Scott,James	Client Serving Contractor	12/22/2022	US Income Tax	0.8	Transfer pricing and state tax discussion D Hariton (Sullivan & Cromwell), B Seaway	\$600.00	\$480.00
Scott,James	Client Serving Contractor	12/22/2022	US Income Tax	1.3	Review of federal gross income inclusion items	\$600.00	\$780.00
Shea JR,Thomas M	Partner/Principal	12/22/2022	US Income Tax	0.6	Foreign tax compliance, Central and local approval process, dividing roles & responsibilities - D. Hammon, P. Ash, A. Farrar, K. Staromiejska, T. Knoeller	\$825.00	\$495.00
Scott,James	Client Serving Contractor	12/22/2022	US Income Tax	1.0	Meeting to discuss federal corporate tax issues for West Realm. Attendees: Doug Bailey, Tom Shea, Jim Scott, Bryon Christensen, Lauren Lovelace, Lakshmi Jayanthi	\$600.00	\$600.00
Shea JR,Thomas M	Partner/Principal	12/22/2022	US Income Tax	1.0	Meeting to discuss federal corporate tax issues for West Realm. Attendees: Doug Bailey, Tom Shea, Jim Scott, Bryon Christensen, Lauren Lovelace, Lakshmi Jayanthi	\$825.00	\$825.00
Scott,James	Client Serving Contractor	12/22/2022	US Income Tax	1.1	Call with Sullivan and Cromwell and Alvarez regarding the classification of cryptocurrency. Attendees: David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Thomas Shea, James Scott	\$600.00	\$660.00
Shea JR,Thomas M	Partner/Principal	12/22/2022	US Income Tax	1.1	Call with Sullivan and Cromwell and Alvarez regarding the classification of cryptocurrency. Attendees: David Hariton (Sullivan & Cromwell), Bill Seaway (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Lakshmi Jayanthi, Lauren Lovelace, Doug Bailey, Thomas Shea, James Scott	\$825.00	\$907.50

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Shea JR,Thomas M	Partner/Principal	12/22/2022	US Income Tax	1.2	Call with Sullivan and Cromwell and Alvarez regarding state and local filings. Attendees: Lakshmi Jayanthi, Doug Bailey, Lauren Lovelace, Donna McComber, David Katsnelson, Thomas Shea, James Scott, Matt Musano, Walter Bieganski, Chris Howe (Alvarez & Marsal), David Hariton, Andrey Ulyanenko (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Bill Seaway (Alvarez & Marsal)	\$825.00	\$990.00
Berman,Jake	Senior Manager	12/22/2022	US Income Tax	0.4	Meeting with M Wong and J. Berman to work on net operating loss analysis and federal return calendar	\$650.00	\$260.00
Berman,Jake	Senior Manager	12/22/2022	US Income Tax	1.6	Working on federal entity return calendar for FTX purposes as part of diligence analysis	\$650.00	\$1,040.00
Berman,Jake	Senior Manager	12/22/2022	US Income Tax	3.1	Working on tax executive summary analysis for FTX for current status of diligence analysis	\$650.00	\$2,015.00
Wong,Maddie	Staff	12/22/2022	US Income Tax	0.4	Intro call to walk through FTX structure with Jake Berman and M. Wong	\$225.00	\$90.00
Wong,Maddie	Staff	12/22/2022	US Income Tax	2.3	Creating a Net operating loss and taxable income schedule.	\$225.00	\$517.50
Scott,James	Client Serving Contractor	12/22/2022	US Income Tax	3.2	Phase I deliverable final review and out to K Schultea (FTX), M Cilia (FTX) and J Ray	\$600.00	\$1,920.00
Berman,Jake	Senior Manager	12/22/2022	US Income Tax	0.6	Meeting with Tom Shea, Jake Berman, Jim Scott, K. Lowery and Kathryn Schultea (FTX) to discuss EY findings and deliverables.	\$650.00	\$390.00
Shea JR,Thomas M	Partner/Principal	12/22/2022	US Income Tax	1.9	Review of updated Exec Summary doc and submission to M. Cilia (FTX), K. Schultea (FTX), and D. Hariton (Sullivan & Cromwell) for review prior to providing to J. Ray	\$825.00	\$1,567.50
Shea JR,Thomas M	Partner/Principal	12/22/2022	US Income Tax	0.6	Meeting with Tom Shea, Jake Berman, Jim Scott, K. Lowery and Kathryn Schultea (FTX) to discuss EY findings and deliverables.	\$825.00	\$495.00
Scott,James	Client Serving Contractor	12/22/2022	US Income Tax	0.6	Meeting with Tom Shea, Jake Berman, Jim Scott, K. Lowery and Kathryn Schultea (FTX) to discuss EY findings and deliverables.	\$600.00	\$360.00
Scott,James	Client Serving Contractor	12/22/2022	US Income Tax	0.9	Call with Sullivan and Cromwell and Alvarez regarding state and local filings. Attendees: Lakshmi Jayanthi, Doug Bailey, Lauren Lovelace, Donna McComber, David Katsnelson, Thomas Shea, James Scott, Matt Musano, Walter Bieganski, Chris Howe (Alvarez & Marsal), David Hariton, Andrey Ulyanenko (Alvarez & Marsal), Kevin Jacobs (Alvarez & Marsal), Bill Seaway (Alvarez & Marsal)	\$600.00	\$540.00
Wong,Maddie	Staff	12/22/2022	US Income Tax	0.4	Meeting with M Wong and J. Berman to work on net operating loss analysis and federal return calendar	\$225.00	\$90.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Shea JR,Thomas M	Partner/Principal	12/22/2022	US Income Tax	0.5	Meeting to determine non-US compliance project escalation procedures and appropriate approval ladders. Attendees: P. Ash, D. Hammon, A. Farrar, T. Shea, T. Knoeller, and K. Staromiejska	\$825.00	\$412.50
Berman,Jake	Senior Manager	12/22/2022	US Income Tax	0.4	Intro call to walk through FTX structure with Jake Berman and M. Wong	\$650.00	\$260.00
Shea JR,Thomas M	Partner/Principal	12/23/2022	US Income Tax	0.5	12/23/22: 0.5: discussion with the FTX Gibraltar team to address assistance needed from EY to prepare the payroll tax/social insurance calculations for November and December. Attendees: D. Hammon, K. Staromiejska, T. Shea, T. Knoeller, O. Ravnushkin (FTX), A. Payas (FTX), M. Nefedkin (FTX), O. Okuneva (FTX), C. Kotarba (Alvarez & Marsal), A. Ulyanenko (Alvarez & Marsal)	\$825.00	\$412.50
Shea JR,Thomas M	Partner/Principal	12/23/2022	US Income Tax	0.5	Meeting with the local FTX Europe team, Alvarez & Marsal and EY to discuss the needs for EY to assist . Attendees: D. Hammon, K. Staromiejska, T. Shea, T. Knoeller, J. Bavaud (FTX), M. Rhotert (FTX), M. Liebi (FTX), C. Kotarba (Alvarez & Marsal), A. Ulyanenko (Alvarez & Marsal)	\$825.00	\$412.50
Shea JR,Thomas M	Partner/Principal	12/23/2022	US Income Tax	1.8	Final review and slight adjustments to Executive Summary doc, submission to J. Ray	\$825.00	\$1,485.00
Scott,James	Client Serving Contractor	12/23/2022	US Income Tax	1.2	Review documentation related to legacy acquisitions	\$600.00	\$720.00
Shea JR,Thomas M	Partner/Principal	12/27/2022	US Income Tax	1.1	Correspondence on Singapore direct/indirect tax services	\$825.00	\$907.50
Shea JR,Thomas M	Partner/Principal	12/27/2022	US Income Tax	2.4	Response to D. Hariton (Sullivan & Cromwell) on Q4 taxable income estimate inquiry	\$825.00	\$1,980.00
Scott,James	Client Serving Contractor	12/27/2022	US Income Tax	1.3	Leadership call K Schultea (FTX), T Shea and J. Scott to discuss progress, status, and action items	\$600.00	\$780.00
Shea JR,Thomas M	Partner/Principal	12/27/2022	US Income Tax	1.3	Leadership call K Schultea (FTX), T Shea and J. Scott to discuss progress, status, and action items	\$825.00	\$1,072.50
Shea JR,Thomas M	Partner/Principal	12/28/2022	US Income Tax	0.9	Follow-ups on information reporting requests with T. Ferris and M. Cilia (FTX)	\$825.00	\$742.50
Shea JR,Thomas M	Partner/Principal	12/28/2022	US Income Tax	1.5	Response to D. Hariton (Sullivan & Cromwell) on Q4 taxable income estimate inquiry	\$825.00	\$1,237.50
Shea JR,Thomas M	Partner/Principal	12/28/2022	US Income Tax	0.4	Call with M Cilia (FTX) and K Schultea (FTX), J Scott and T Shea, K Lowery to discuss status of payroll taxes and 1099 issues to date as well as next steps to reconcile.	\$825.00	\$330.00
Scott,James	Client Serving Contractor	12/28/2022	US Income Tax	0.4	Call with M Cilia (FTX) and K Schultea (FTX), J Scott and T Shea, K Lowery to discuss status of payroll taxes and 1099 issues to date as well as next steps to reconcile.	\$600.00	\$240.00

US Income Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Scott,James	Client Serving Contractor	12/29/2022	US Income Tax	0.9	Preparation for Sullivan & Cromwell, Alvarez & Marsal, and EY tax technical review of federal tax matters - 0.9	\$600.00	\$540.00
Scott,James	Client Serving Contractor	12/29/2022	US Income Tax	1.3	Analyze materials in advance of call on Dec 30 - 1.3	\$600.00	\$780.00
Shea JR,Thomas M	Partner/Principal	12/29/2022	US Income Tax	0.6	Follow-ups on information reporting requests with T. Ferris and M. Cilia (FTX)	\$825.00	\$495.00
Shea JR,Thomas M	Partner/Principal	12/29/2022	US Income Tax	0.9	Correspondence re: FTX global contacts to communicate EY global tax transition	\$825.00	\$742.50
Shea JR,Thomas M	Partner/Principal	12/29/2022	US Income Tax	0.4	Communications and email to management regarding 2022 taxable income estimates	\$825.00	\$330.00
Scott,James	Client Serving Contractor	12/29/2022	US Income Tax	0.8	Review notes prepared for K. Schultea (FTX) participation in Dec 30 call	\$600.00	\$480.00
Scott,James	Client Serving Contractor	12/29/2022	US Income Tax	0.9	J. Scott and N. Flagg discuss bankruptcy implications of court filings.	\$600.00	\$540.00
Scott,James	Client Serving Contractor	12/30/2022	US Income Tax	0.8	Document review of related cases subsequent to earlier Sullivan & Cromwell on 12/30/22	\$600.00	\$480.00
Scott,James	Client Serving Contractor	12/30/2022	US Income Tax	1.6	Discussions with Sullivan & Cromwell and Alvarez & Marsal on corporate tax matters. L. Lovelace, D. Hariton (Sullivan & Cromwell), B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Scott, D. Bailey, M. Stevens, A. Vlasenko, K. Schultea (FTX), B. Christensen	\$600.00	\$960.00
Shea JR,Thomas M	Partner/Principal	12/30/2022	US Income Tax	1.6	Discussions with Sullivan & Cromwell and Alvarez & Marsal on corporate tax matters. L. Lovelace, D. Hariton (Sullivan & Cromwell), B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Scott, D. Bailey, M. Stevens, A. Vlasenko, K. Schultea (FTX), B. Christensen	\$825.00	\$1,320.00
Shea JR,Thomas M	Partner/Principal	12/30/2022	US Income Tax	1.8	Preparation of materials to K. Schultea (FTX) for tax technical call	\$825.00	\$1,485.00
Scott,James	Client Serving Contractor	12/30/2022	US Income Tax	0.4	Finalize agenda for update call with K Schultea FTX Chief Accounting Officer	\$600.00	\$240.00
Scott,James	Client Serving Contractor	12/31/2022	US Income Tax	0.7	Review developments with shareholders and creditors	\$600.00	\$420.00
Total				392.8			\$271,742.50

Value Added Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Cotopoulos,Alex	Managing Director	11/28/2022	Value Added Tax	0.3	A. Cotopoulos and K. Madhok call on Valued Added Tax approach for project and regarding the VAT implications and considerations for the scoping of the VAT workstream.	\$775.00	\$232.50
Madhok,Kishan	Senior Manager	11/28/2022	Value Added Tax	0.3	Alex Cotopoulos and Kishan Madhok (both in Value Added Tax team) reviewing the data room for the documents available in relation to non-US indirect tax to determine where the business has a Value Added Tax registration/Goods and Service Tax registration.	\$650.00	\$195.00
Cotopoulos,Alex	Managing Director	11/30/2022	Value Added Tax	0.9	Follow up discussion with K. Madhok regarding the VAT implications and considerations for the scoping of the VAT workstream	\$775.00	\$697.50
Madhok,Kishan	Senior Manager	11/30/2022	Value Added Tax	0.9	Continued Alex Cotopoulos and Kishan Madhok (both in Value Added Tax team) continued reviewing the data room for the documents available in relation to non-US indirect tax to determine where the business has a Value Added Tax registration/Goods and Service Tax registration.	\$650.00	\$585.00
Cotopoulos,Alex	Managing Director	12/2/2022	Value Added Tax	1.1	Bi-weekly meeting - 12.2 meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$775.00	\$852.50
Madhok,Kishan	Senior Manager	12/2/2022	Value Added Tax	1.1	Bi-weekly meeting - 12.2 meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$715.00

Value Added Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Cotopoulos,Alex	Managing Director	12/5/2022	Value Added Tax	0.6	Bi-weekly meeting - [12/5/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$775.00	\$465.00
GIL DIEZ DE LEON,MARTA	Manager	12/5/2022	Value Added Tax	0.9	Prepared an Indirect Tax Information Request List covering the due diligence phase (Phase 1).	\$525.00	\$472.50
GIL DIEZ DE LEON,MARTA	Manager	12/5/2022	Value Added Tax	3.4	Prepared a tracker containing a list of all the Entities in scope and their main Indirect Tax features as per the documentation available in the VDR.	\$525.00	\$1,785.00
GIL DIEZ DE LEON,MARTA	Manager	12/5/2022	Value Added Tax	3.5	Reviewed the Indirect Tax related documentation available on the Virtual Data Room ("the Box").	\$525.00	\$1,837.50
Madhok,Kishan	Senior Manager	12/5/2022	Value Added Tax	0.6	Bi-weekly meeting - [12/5/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$390.00
Cotopoulos,Alex	Managing Director	12/6/2022	Value Added Tax	0.5	Reviewed EY Value Added Tax Local Office contact list	\$775.00	\$387.50
Cotopoulos,Alex	Managing Director	12/6/2022	Value Added Tax	0.5	Reviewed data room documents to identify and documents to identify indirect tax due diligence risks	\$775.00	\$387.50
GIL DIEZ DE LEON,MARTA	Manager	12/6/2022	Value Added Tax	0.6	Prepared an updated Indirect Tax Information Request List prioritizing the most sensitive questions.	\$525.00	\$315.00
GIL DIEZ DE LEON,MARTA	Manager	12/6/2022	Value Added Tax	1.0	Prepared an EY Value Added Tax Local Office contact list.	\$525.00	\$525.00
Guinet,Margot Madeleine	Senior	12/6/2022	Value Added Tax	0.1	Reviewed if any new Indirect Tax related documents were available in the Virtual Data Room.	\$395.00	\$39.50

Value Added Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Madhok,Kishan	Senior Manager	12/6/2022	Value Added Tax	0.5	Reviewed EY Value Added Tax Local Office contact list	\$650.00	\$325.00
Madhok,Kishan	Senior Manager	12/6/2022	Value Added Tax	1.5	Reviewed the Virtual Data Room documents to help identify and document indirect tax due diligence risks	\$650.00	\$975.00
Cotopoulos,Alex	Managing Director	12/7/2022	Value Added Tax	0.5	Internal conference call between Value Added Tax team (A. Cotopoulos, K. Madhok, M. Gil Diez de Leon and M. Guinet) and Transfer Pricing team (A. Bost and O. Hall) to confirm whether any of their findings could potentially have Indirect Tax implications.	\$775.00	\$387.50
GIL DIEZ DE LEON,MARTA	Manager	12/7/2022	Value Added Tax	0.5	Internal conference call between Value Added Tax team (A. Cotopoulos, K. Madhok, M. Gil Diez de Leon and M. Guinet) and Transfer Pricing team (A. Bost and O. Hall) to confirm whether any of their findings could potentially have Indirect Tax implications.	\$525.00	\$262.50
GIL DIEZ DE LEON,MARTA	Manager	12/7/2022	Value Added Tax	3.0	Reviewed the Intercompany agreements available in the Virtual Data Room as identified by EY Transfer Pricing team to identify any potential Indirect Tax implications.	\$525.00	\$1,575.00
Guinet,Margot Madeleine	Senior	12/7/2022	Value Added Tax	0.1	Reviewed if any new Indirect Tax related documents were available in the Virtual Data Room.	\$395.00	\$39.50
Madhok,Kishan	Senior Manager	12/7/2022	Value Added Tax	0.5	Internal conference call between Transfer Pricing team and Value-Added Tax team to discuss transfer pricing intercompany arrangement analysis findings, value-added tax implications and future strategy. Call participants were S. Canale, K. Madhok, M. Gil Diez de Leon, M. Guinet, D. Katsnelson, J. Flannery, L. Rodriguez, A. Bost and O. Hall.	\$650.00	\$325.00
Cotopoulos,Alex	Managing Director	12/8/2022	Value Added Tax	0.5	Reviewed Indirect Tax team Pricing Plan for the Value Added Tax team FTX engagement code to be opened.	\$775.00	\$387.50
GIL DIEZ DE LEON,MARTA	Manager	12/8/2022	Value Added Tax	0.1	Prepared an updated Value Added Tax Local Office contact list including the Seychelles contact.	\$525.00	\$52.50
GIL DIEZ DE LEON,MARTA	Manager	12/8/2022	Value Added Tax	0.5	Internal conference call between Transfer Pricing team and Value-Added Tax team to discuss transfer pricing intercompany arrangement analysis findings, value-added tax implications and future strategy. Call participants were K. Madhok, M. Leon, M. Guinet, D. Katsnelson, J. Flannery, L. Rodriguez, S. Canale and O. Hall, A. Bost	\$525.00	\$262.50

Value Added Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
GIL DIEZ DE LEON,MARTA	Manager	12/8/2022	Value Added Tax	0.8	Prepared an Indirect Tax team Pricing Plan for the Value Added Tax team FTX engagement code to be opened.	\$525.00	\$420.00
Guinet,Margot Madeleine	Senior	12/8/2022	Value Added Tax	0.1	Daily review to see if any new Indirect Tax related documents were available in the Virtual Data Room.	\$395.00	\$39.50
Madhok,Kishan	Senior Manager	12/8/2022	Value Added Tax	0.5	Reviewed Indirect Tax team Pricing Plan for the Value Added Tax team FTX engagement code to be opened.	\$650.00	\$325.00
Guinet,Margot Madeleine	Senior	12/9/2022	Value Added Tax	0.1	Daily review to see if any new Indirect Tax related documents were available in the Virtual Data Room.	\$395.00	\$39.50
Cotopoulos,Alex	Managing Director	12/12/2022	Value Added Tax	1.0	Bi-weekly meeting - [12/12/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$775.00	\$775.00
GIL DIEZ DE LEON,MARTA	Manager	12/12/2022	Value Added Tax	0.1	Prepared an updated EY Indirect Tax Team Local Office contact list including the Malta contact.	\$525.00	\$52.50
Guinet,Margot Madeleine	Senior	12/12/2022	Value Added Tax	0.1	Daily review to see if any new Indirect Tax related documents were available in the Virtual Data Room.	\$395.00	\$39.50
Madhok,Kishan	Senior Manager	12/12/2022	Value Added Tax	0.4	Reviewing contact list for EY Valued Added Tax colleagues around the world and Transfer Pricing data and documentation	\$650.00	\$260.00
Madhok,Kishan	Senior Manager	12/12/2022	Value Added Tax	1.0	Group meeting with tax leadership group on latest status updates	\$650.00	\$650.00
Guinet,Margot Madeleine	Senior	12/13/2022	Value Added Tax	0.1	Daily review to see if any new Indirect Tax related documents were available in the Virtual Data Room.	\$395.00	\$39.50
Guinet,Margot Madeleine	Senior	12/14/2022	Value Added Tax	0.1	Daily review to see if any new Indirect Tax related documents were available in the Virtual Data Room.	\$395.00	\$39.50
Cotopoulos,Alex	Managing Director	12/15/2022	Value Added Tax	1.5	Review and update Valued Added Tax findings report deliverable	\$775.00	\$1,162.50
GIL DIEZ DE LEON,MARTA	Manager	12/15/2022	Value Added Tax	1.2	Reviewed the FTX Phase 1 Due Diligence Value Added Tax deliverable in order to include a list of the tasks performed and documentation reviewed.	\$525.00	\$630.00
GIL DIEZ DE LEON,MARTA	Manager	12/15/2022	Value Added Tax	3.0	Reviewed the FTX Entity Functional profile tracker prepared by the Transfer Pricing Team to identify any potential Indirect Tax implications.	\$525.00	\$1,575.00

Value Added Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Guinet,Margot Madeleine	Senior	12/15/2022	Value Added Tax	0.1	Daily review to see if any new Indirect Tax related documents were available in the Virtual Data Room.	\$395.00	\$39.50
Guinet,Margot Madeleine	Senior	12/16/2022	Value Added Tax	0.1	Daily review to see if any new Indirect Tax related documents were available in the Virtual Data Room.	\$395.00	\$39.50
Cotopoulos,Alex	Managing Director	12/19/2022	Value Added Tax	2.1	Review of Valued Added Tax due diligence report highlighting the risks and opportunities	\$775.00	\$1,627.50
Madhok,Kishan	Senior Manager	12/19/2022	Value Added Tax	0.4	Review of information and data available on Valued Added Tax registrations	\$650.00	\$260.00
Madhok,Kishan	Senior Manager	12/19/2022	Value Added Tax	2.8	Preparation and review of Valued Added Tax due diligence report highlighting the risks and opportunities	\$650.00	\$1,820.00
Madhok,Kishan	Senior Manager	12/20/2022	Value Added Tax	0.3	Review of Valued Added Tax due diligence questionnaire in detail	\$650.00	\$195.00
Cotopoulos,Alex	Managing Director	12/21/2022	Value Added Tax	0.6	Review of Valued Added Tax position and Goods and Services tax position in countries and specifically discussing the approach for Singapore	\$775.00	\$465.00
Madhok,Kishan	Senior Manager	12/21/2022	Value Added Tax	0.6	Review of Valued Added Tax position and Goods and Services tax position in countries and specifically discussing the approach for Singapore	\$650.00	\$390.00
Cotopoulos,Alex	Managing Director	12/23/2022	Value Added Tax	0.5	Discussed Valued Added Tax approach with Kishan Madhok on due diligence approach and compliance	\$775.00	\$387.50
Madhok,Kishan	Senior Manager	12/23/2022	Value Added Tax	0.5	Discussed Valued Added Tax approach with Alex Cotopoulos on due diligence approach and compliance	\$650.00	\$325.00
Madhok,Kishan	Senior Manager	11/28/2022	Value Added Tax	0.3	A. Cotopoulos and K. Madhok call on Valued Added Tax approach for project and regarding the VAT implications and considerations for the scoping of the VAT workstream.	\$650.00	\$195.00
Cotopoulos,Alex	Managing Director	12/2/2022	Value Added Tax	0.7	Valued Added Tax kick-off call with A. Cotopoulos, K. Staromiejska, K. Madhok, T. Knoeller, and T. Shea	\$775.00	\$542.50
Madhok,Kishan	Senior Manager	12/2/2022	Value Added Tax	0.7	Valued Added Tax kick-off call with A. Cotopoulos, K. Staromiejska, K. Madhok, T. Knoeller, and T. Shea	\$650.00	\$455.00
Madhok,Kishan	Senior Manager	12/6/2022	Value Added Tax	0.5	Internal conference call between Transfer Pricing team and Value-Added Tax team to discuss transfer pricing intercompany arrangement analysis findings, value-added tax implications and future strategy. Call participants include L. Rodriguez, K. Madhok, M. Gil Diez de Leon, M. Guinet, D. Katsnelson, S. Canale, O. Hall, A. Bost, J. Flannery	\$650.00	\$325.00

Value Added Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
GIL DIEZ DE LEON,MARTA	Manager	12/6/2022	Value Added Tax	0.5	Internal conference call between Transfer Pricing team and Value-Added Tax team to discuss transfer pricing intercompany arrangement analysis findings, value-added tax implications and future strategy. Call participants include L. Rodriguez, K. Madhok, M. Gil Diez de Leon, M. Guinet, D. Katsnelson, S. Canale, O. Hall, A. Bost, J. Flannery	\$525.00	\$262.50
Madhok,Kishan	Senior Manager	12/7/2022	Value Added Tax	0.5	Bi-weekly meeting - [12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$325.00
Cotopoulos,Alex	Managing Director	12/7/2022	Value Added Tax	0.5	Bi-weekly meeting - [12/07/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$775.00	\$387.50
GIL DIEZ DE LEON,MARTA	Manager	12/7/2022	Value Added Tax	0.5	Internal conference call between Transfer Pricing team and Value-Added Tax team to discuss transfer pricing intercompany arrangement analysis findings, value-added tax implications and future strategy. Call participants were S. Canale, K. Madhok, M. Gil Diez de Leon, M. Guinet, D. Katsnelson, J. Flannery, L. Rodriguez, A. Bost and O. Hall.	\$525.00	\$262.50

Value Added Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Madhok,Kishan	Senior Manager	12/8/2022	Value Added Tax	0.5	Internal conference call between Transfer Pricing team and Value-Added Tax team to discuss transfer pricing intercompany arrangement analysis findings, value-added tax implications and future strategy. Call participants were K. Madhok, M. Leon, M. Guinet, D. Katsnelson, J. Flannery, L. Rodriguez, S. Canale and O. Hall, A. Bost	\$650.00	\$325.00
Madhok,Kishan	Senior Manager	12/9/2022	Value Added Tax	0.9	Bi-weekly meeting - [12/9/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$585.00
Cotopoulos,Alex	Managing Director	12/9/2022	Value Added Tax	0.9	Bi-weekly meeting - [12/9/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez J. Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$775.00	\$697.50

Value Added Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Madhok,Kishan	Senior Manager	12/12/2022	Value Added Tax	1.0	Bi-weekly meeting - [12/12/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$650.00
Madhok,Kishan	Senior Manager	12/12/2022	Value Added Tax	0.5	FTX Service Tower leaders call to discuss first draft of deliverable due 16 December. Attended by A. Bost, P Ash; T Shea; K Staromiejska; L Lovelace; D Bailey; M Musano; A Cotopoulos; L Jayanthi; K Madhok; J Berman; j Scott;	\$650.00	\$325.00
Cotopoulos,Alex	Managing Director	12/12/2022	Value Added Tax	0.5	FTX Service Tower leaders call to discuss first draft of deliverable due 16 December. Attended by A. Bost, P Ash; T Shea; K Staromiejska; L Lovelace; D Bailey; M Musano; A Cotopoulos; L Jayanthi; K Madhok; J Berman; j Scott;	\$775.00	\$387.50
Cotopoulos,Alex	Managing Director	12/14/2022	Value Added Tax	1.4	Bi-weekly meeting - [12/14/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$775.00	\$1,085.00

Value Added Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Madhok,Kishan	Senior Manager	12/14/2022	Value Added Tax	1.4	Bi-weekly meeting - [12/14/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$910.00
Cotopoulos,Alex	Managing Director	12/16/2022	Value Added Tax	0.5	Bi-weekly meeting - [12/16/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$775.00	\$387.50
Madhok,Kishan	Senior Manager	12/16/2022	Value Added Tax	0.5	Bi-weekly meeting - [12/16/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$325.00

Value Added Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Cotopoulos,Alex	Managing Director	12/19/2022	Value Added Tax	0.4	Bi-weekly meeting - [12/19/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$775.00	\$310.00
Madhok,Kishan	Senior Manager	12/19/2022	Value Added Tax	0.4	Bi-weekly meeting - [12/19/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$260.00
Cotopoulos,Alex	Managing Director	12/21/2022	Value Added Tax	0.2	Bi-weekly meeting - [12/21/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$775.00	\$155.00

Value Added Tax Time Detail

Name	Rank	Date	Project Category	Hours	Description	Hourly Rate	Fee
Madhok,Kishan	Senior Manager	12/21/2022	Value Added Tax	0.2	Bi-weekly meeting - [12/21/2022] meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: P. Ash C. Ancona E. Hall D. McComber T. Shea D. Hammon W. Bieganski J. Jimenez.; Scott A. Farrar K. Lowery T. Knoeller K. Staromiejska L. Lovelace D. Bailey A. Bost M. Musano A. Cotopoulos L. Jayanthi T. Ferris K. Madhok K. Wrenn J. Berman T. Nichol D. Katsnelson	\$650.00	\$130.00
Total				55.5			\$35,358.00

Detail of Non-working Travel (Billed @ 50% Time)

Name	Rank	Transaction Date	Category Description	Expense Amount	Description	Hourly	Fees
Lowery,Kristie L	National Partner/Principal	12/4/2022	Payroll Tax	2.3	Travel time, billed at 50% time for K Lowery from Charlotte, North Carolina to New York City, New York for meeting with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery, C Carver and K Wrenn to gather data and review United States and Global payroll and employment tax items.	\$990.00	\$2,277.00
Carver,Cody R.	Senior	12/4/2022	Payroll Tax	2.0	Travel time, billed at 50% time for C Carver from Little Rock, Arkansas to New York City, New York for meeting with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery, C Carver and K Wrenn to gather data and review United States and Global payroll and employment tax items.	\$395.00	\$790.00
Wrenn,Kaitlin Doyle	Manager	12/5/2022	Payroll Tax	2.2	Travel time, billed at 50% time for K Wrenn from Charlotte, North Carolina to New York City, New York for meeting with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery, C Carver and K Wrenn to gather data and review United States and Global payroll and employment tax items.	\$525.00	\$1,155.00
DeVincenzo,Jennie	Managing Director	12/6/2022	Payroll Tax	1.5	Chargeable travel, billed at 50% time, total 3 hrs.; home to Sullivan & Cromwell and then back home. Discussed gathering data and review US and Global payroll and employment tax items with K Lowery, C Carver and K Wrenn	\$775.00	\$1,162.50
Carver,Cody R.	Senior	12/6/2022	Payroll Tax	2.0	Travel time, billed at 50% time for C Carver from New York City, New York to Dallas, Texas after meeting with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery, C Carver and K Wrenn to gather data and review US and Global payroll and employment tax items.	\$395.00	\$790.00
Wrenn,Kaitlin Doyle	Manager	12/6/2022	Payroll Tax	2.0	Travel time, billed at 50% time for K Wrenn from New York City, New York to Dallas, Texas after meeting with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery, C Carver and K Wrenn to gather data and review US and Global payroll and employment tax items.	\$525.00	\$1,050.00
Lowery,Kristie L	National Partner/Principal	12/6/2022	Payroll Tax	2.3	Travel time, billed at 50% time for K Lowery from New York City, New York to Charlotte, North Carolina after meeting with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery, C Carver and K Wrenn to gather data and review United States and Global payroll and employment tax items.	\$990.00	\$2,277.00

Detail of Non-working Travel (Billed @ 50% Time)

Name	Rank	Transaction Date	Category Description	Expense Amount	Description	Hourly	Fees
Wrenn,Kaitlin Doyle	Manager	12/18/2022	Payroll Tax	1.5	Travel time, billed at 50% time for K Wrenn from Charlotte, North Carolina to New York City, New York for meeting with K Schulte (FTX), M Cilia (FTX), J DeVincenzo, K Lowery and K Wrenn to review United States employment tax obligations for 2022 year-end compliance processing, documentation review from Professional Employer Organization, Trinet.	\$525.00	\$787.50
Lowery,Kristie L	National Partner/Principal	12/18/2022	Payroll Tax	3.0	Travel time, billed at 50% time for K Lowery from Charlotte, North Carolina to New York City, New York for meeting with K Schulte (FTX), M Cilia (FTX), J DeVincenzo, K Lowery and K Wrenn to review United States employment tax obligations for 2022 year-end compliance processing, documentation review from Professional Employer Organization, Trinet.	\$990.00	\$2,970.00
DeVincenzo,Jennie	Managing Director	12/19/2022	Payroll Tax	1.4	Travel time, billed at 50% time for J DeVincenzo from Westfield, New Jersey to New York City, New York for meeting with K Schulte (FTX), M Cilia (FTX), J DeVincenzo, K Lowery and K Wrenn to review United States employment tax obligations for 2022 year-end compliance processing, documentation review from Professional Employer Organization, Trinet.	\$775.00	\$1,085.00
Wrenn,Kaitlin Doyle	Manager	12/20/2022	Payroll Tax	2.0	Travel time, billed at 50% time for K Wrenn from New York City, New York to Charlotte, North Carolina after meeting with K Schulte (FTX), M Cilia (FTX), J DeVincenzo, K Lowery and K Wrenn to review United States employment tax obligations for 2022 year-end compliance processing, documentation review from Professional Employer Organization, Trinet.	\$525.00	\$1,050.00
Scott,James	Client Serving Contractor	12/7/2022	US Income Tax	1.7	3.4 Hrs travel time, billed at 50% time: Travel Raleigh Durham to New York LaGuardia	\$600.00	\$1,020.00
Scott,James	Client Serving Contractor	12/8/2022	US Income Tax	1.5	3hrs travel time, billed at 50% time: New York LaGuardia to Raleigh Durham	\$600.00	\$900.00
Scott,James	Client Serving Contractor	12/12/2022	US Income Tax	2.2	4.4 hours travel time, billed at 50% time: Travel Raleigh Durham to LaGuardia (delays)	\$600.00	\$1,320.00
Scott,James	Client Serving Contractor	12/15/2022	US Income Tax	1.8	3.6 hrs travel time, billed at 50% time: Flight from LaGuardia to Raleigh Durham	\$600.00	\$1,080.00
Scott,James	Client Serving Contractor	12/20/2022	US Income Tax	1.8	3.6 hours travel time, billed at 50% time: Travel LaGuardia to Raleigh Durham	\$600.00	\$1,080.00
				31.2		\$10,410.00	\$20,794.00

Payroll Tax Expenses Detail

Name	Rank	Transaction Date	Category Description	Expense Amount	Description
Wrenn,Kaitlin Doyle	Manager	12/5/2022	Air	\$360.76	American Airlines Flight (coach) for K Wrenn roundtrip 12/5/2022 to 12/6/2022 from Charlotte, North Carolina to New York City, New York for meeting with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery, C Carver and K Wrenn to gather data and review United States and Global payroll and employment tax items.
Lowery,Kristie L	Partner/Principal	12/3/2022	Ground	\$64.99	Airport parking for K Lowery 12/5/2022 to 12/6/2022 while traveling for meeting with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery, C Carver and K Wrenn to gather data and review United States and Global payroll and employment tax items.
Lowery,Kristie L	Partner/Principal	12/5/2022	Ground	\$86.46	Taxi for K Lowery from LaGuardia New York Airport to the DoubleTree by Hilton New York on 12/5/2022 for meeting with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery, C Carver and K Wrenn to gather data and review United States and Global payroll and employment tax items.
Wrenn,Kaitlin Doyle	Manager	12/5/2022	Ground	\$66.06	Taxi for K Wrenn from LaGuardia New York Airport to the Doubletree by Hilton, New York on 12/5/2022 while traveling for meeting with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery, C Carver and K Wrenn to gather data and review United States and Global payroll and employment tax items.
Wrenn,Kaitlin Doyle	Manager	12/5/2022	Ground	\$46.99	Airport parking for K Wrenn 12/5/2022 to 12/6/2022 while traveling for meeting with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery, C Carver and K Wrenn to gather data and review United States and Global payroll and employment tax items.
Lowery,Kristie L	Partner/Principal	12/6/2022	Ground	\$113.18	Taxi for K Lowery and K Wrenn from Sullivan and Cromwell New York to LaGuardia New York Airport 12/6/2022 while traveling for meeting with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery, C Carver and K Wrenn to gather data and review United States and Global payroll and employment tax items.
Lowery,Kristie L	Partner/Principal	12/18/2022	Ground	\$102.70	Taxi for K Lowery from LaGuardia New York Airport to the Wall Street Hotel, New York on 12/18/2022 while traveling for meeting with K Schultea (FTX), M Cilia (FTX), J DeVincenzo, K Lowery and K Wrenn to review United States employment tax obligations for 2022 year-end compliance processing, documentation review from Professional Employer Organization, Trinet.